

ABSTRACT

This study aims to determine whether there are differences in financial performance before and after mergers and acquisitions with a period of 1 year before the year of mergers and acquisitions; 1 year before with 1 year after; 1 year before 2 years after; And 1 year before with 3 years after. This research uses Net Profit Margin (NPM), Return On Assets (ROA), Return On Equity (ROE) and Total Assets Turnover (TATO). This type of research is quantitative research and the population is a company listed in Indonesia Stock Exchange (IDX) period 2000-2013, with sampling using purposive sampling technique.

The analysis data methods are namely descriptive statistics, data normality test (Skewness Test and Kurtosis Test), and Paired Test of t-test sample. The results of this study indicates that in the variabel Return On Equity (ROE) there are significant differences, where as in the Net Profit Margin (NPM), Return On Assets (ROA), and Total Assets Turnover (TATO), there is no significant difference between before and after mergers and acquisitions.

Keywords: Mergers and Acquisitions