

ABSTRACT

The purpose of this study is to examine the differences in the financial performance between sleep stock company with active stock company. The variable tested in this study is financial performance which are describe by current ratio, debt to equity ratio, return on asset, and total asset turnover. The sampels in this study are 35 samples of sleep stock companies and active stock companies listed on the Indonesia Stock Exchange (BEI) in the period 2011-2015. While the method of determining the sample using quota sampling. Analysis of the data used to test hypotheses using non parametric test Mann-Whitney. The result showed that there are no difference in current ratio, debt to equity ratio, and total asset turnover between stock companies sleep with the financial performance of active stock companies. While there is a difference in return on assets between stock companies sleep with the financial performance of active stock companies.

Keywords : Financial Performance, Sleep Stock, Active Stock