

ABSTRACT

This study aims to examine whether there is any difference in the small company and big company in manufacture company based on market capitalization and total asset. The samples in this study are 48 companies for market capitalization and 42 companies for total asset and determined using purposive sampling. The data analysis technique used to test the hypothesis is independent sample t-test. The result show that there is no difference between small company and big company based on market capitalization and total asset.

Keywords: size effect, market capitalization, and total asset