ABSTRACT
PERFORMANCE ANALYSIS OF THE COMPANY DURING AND AFTER THE RESTRUCTURING

(A case study of Lampung Sierad Produce Group)

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Financial ratio analysis is one tool used in conducting an assessment of corporate performance. According to Mohammad Muslich (2000: 61). This research problem is an indication of the development of Lampung Sierad Produce Group revenue over a period of two years has decreased, the percentage decrease in earnings was due to decreased production company for a variety of internal and external factors, thus the formulation of this research problem is how the level of health and Lampung Sierad Produce Group how is the investment feasibility Sierad Produce Group. The aim of this study is to analyze the performance level Sierad Produce Group Lampung, whether included in the group is good or less good and analyze the health of the Group Sierad Produce Lampung, whether included in the healthy group, less healthy or even unhealthy.

This research method using descriptive and qualitative analysis tools, namely through a theoretical approach related to the topic under study and quantitative analysis is the analysis uses a mathematical formula for assessing the feasibility level of company performance. The hypothetical test the feasibility analysis of the performance of Lampung Sierad Produce Group is a t-test formula.

Result analysis and discussion shows the ROA Group Sierad Produce Lampung in 2006 up 2008 above average industry ratio of 11.4%, so the condition of the financial performance of the Group Sierad Produce Lampung is considered good in the year 2006 amounted to 50.98% and then rose in 2007 amounted to 77.98% and increased in the year 2008 amounted 124.52%, and EVA Lampung Sierad Produce Group during the year 2006 up to 2008 has a negative value or condition of the company's poor financial performance of the EVA value in 2006 amounted to -30.85%, the value of EVA in 2007 amounted to -35.75%, EVA and value in 2008 amounted to -16.24%. There was significant difference between the ROA and EVA in assessing the performance of the Group Sierad Produce Lampung. The test results indicate the feasibility of investment in Lampung Sierad Produce Group before and after the restructuring did not experience a significant performance boost.