

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui apakah terdapat perbedaan kinerja perusahaan antara sebelum dan sesudah melakukan revaluasi aset tetap mereka. Kinerja perusahaan diukur menggunakan beberapa instrumen antara lain *Operational Profit Margin*, *Debt to Equity Ratio*, *Total Asssets Turnover* dan, *Return On Asssets*.

Populasi dari penelitian ini adalah seluruh perusahaan manufaktur yang terdaftar di BEI pada periode 2015-2016. Pengambilan sampel menggunakan *purpose sampling* dengan salah satu syaratnya telah menerapkan PMK 191/PMK.10/2015. Sampel yang diperoleh berjumlah 16 perusahaan. Pengujian beda rata-rata menggunakan metode Wilcoxon.

Hasil yang di peroleh adalah terdapat perbedaan signifikan *Total Asssets Turnover* pada perusahaan yang telah melakukan revaluasi aset tetapnya. Namun indikator *Operational Profit Margin*, *Debt to Equity Ratio*, dan, *Return On Asssets* tidak menunjukkan adanya perbedaan

Kata kunci: PMK 191/PMK.03/2015, revaluasi, kinerja perusahaan

## ABSTRACT

This reserch aims to know if there was company performance different between before and post revaluation period. Company performance was measured by *Operational Profit Margin*, *Debt to Equity Ratio*, *Total Asssets Turnover* and, *Return On Asssets*.

Population of the reserch were entire listed manufacture company on BEI (Indonesian Stock Exchange) on 2015 to 2016. Samples were choosen by purpse sampling method with been following PMK 191/PMK.10/2015 as requirement. Then been gotten 16 companies as the sample. This study was using mean comparation Wilcoxon.

The result showed that there was different *Total Asssets Turnover* on those companies been revaluated their asset. But the rest indicators those were *Operational Profit Margin*, *Debt to Equity Ratio*, dan, *Return On Asssets*, didn't showed such difference.

Keyword: PMK 191/PMK.03/2015, revaluation, companies performance

