

**ANALISIS PERBEDAAN KINERJA KEUANGAN PADA FAMILY
BUSINESS DAN NON FAMILY BUSINESS YANG TERDAFTAR DI
BURSA EFEK INDONESIA (BEI)**

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ABSTRAK

Indonesia merupakan salah satu Negara berkembang yang memiliki perusahaan yang kepemilikan sahamnya didominasi oleh keluarga. Sebagian Family Business sudah dapat mengelola perencanaan strategis dengan baik, namun masih banyak juga Family Business yang masih terjebak isu operasional dan perbedaan ekspektasi antara generasi awal dan generasi penerus. Penelitian ini bertujuan untuk membahas perbedaan Kinerja Keuangan pada Family Business dan Non-Family Business. Dalam penelitian ini variabel nya adalah , Earning per share, , Return on equity, *Return on Asset*, Debt to equity ratio, *Total Asset Turnover* dan Dividen kas. Penelitian ini bertujuan untuk mengetahui perbedaan Kinerja Keuangan pada family business dan non family business pada perusahaan sektor transportasi yang terdaftar di Bursa Efek Indonesia.

Sampel yang digunakan dalam penelitian ini adalah perusahaan Family Business dan Non Family Business yang terdaftar di Bursa Efek Indonesia (BEI) periode 2017-2019 di mana dalam teknik pengambilan sampel nya menggunakan metode purposive sampling. Sampel yang telah didapatkan berjumlah 30 perusahaan. Dari 30 perusahaan tersebut, 8 perusahaan diantaranya merupakan Family Business dan 22 perusahaan lainnya adalah non family business. Teknik analisis yang digabungkan dalam penelitian ini adalah analisis Uji Beda dengan menggunakan aplikasi SPSS.

Kata Kunci: *Dividen Kas, Earning Per Share, Debt to Equity Ratio, Return on Equity, Return on Asset, Total Asset Turnover.*

**ANALYSIS OF DIFFERENCES IN FINANCIAL PERFORMANCE ON
FAMILY BUSINESS AND NON FAMILY BUSINESS LISTED ON THE
INDONESIA STOCK EXCHANGE (IDX)**

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ABSTRACT

Indonesia is one of the developing countries that has companies whose share ownership is dominated by families. Some Family Businesses have been able to manage strategic planning well, but there are still many Family Businesses that are still trapped by operational issues and differences in expectations between the initial generation and the next generation. This study aims to discuss the differences in Financial Performance in Family Business and Non-Family Business. In this study the variables are Earning per share, Return on equity, Return on Assets Debt to equity ratio, Total Asset Turnover and cash dividend. This study aims to determine differences in financial performance in family business and non-family business in transportation sector companies listed on the Indonesia Stock Exchange.

The sample used in this study is Family Business and Non Family Business companies listed on the Indonesia Stock Exchange (IDX) for the period 2017-2019 where the sampling technique uses the purposive sampling method. The sample that has been obtained is 30 companies. Of the 30 companies, 8 of them are family businesses and 22 are non family businesses. The analytical technique combined in this study is the analysis of the difference test using the SPSS application.

Keywords: *Cash Dividend, Earning Per Share, Debt to Equity Ratio, Return on Equity, Return on Assets, Total Asset Turnover.*