ABSTRACT

A Company’s Financial Performance of Coal Mining Industry Prior and during Monetary Crisis.

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The purpose of this research is to find out the performance of coal mining company between prior and during monetary crisis.

Evaluation the company’s financial performance by using financial ratios, such as DER to assess solvability ratio, NPM to assess profitability ratio, ROE to assess rentability ratio, IT to assess activity ratio and CR to assess liquidity ratio. The five financial ratio variables compared between prior monetary crisis period (year 1996-1997) and during monetary crisis period (year 1998-2003). Technical analysis using SPSS for windows. Hypothetical examination of the research is using t-test with research sample, 47 mining company and cooperation which operate in Indonesia.

Research show that during monetary crisis the financial performance showed by financial ration NPM, ROE, IT and CR doesn’t show any differences, on the other side, implementing DER method will result significantly differences.

Keyword : Monetary crisis, DER, NPM, ROE, IT, CR.