

## **ABSTRACT**

Darmawati Baderan. 931 411 238. 2013 "Comparative Analysis of Financial Performance PT. WAREHOUSE SALT, Tbk. and PT. HM. SAMPOERNA, Tbk. Judging from the ratio of Current Ratio (CR), Return on Equity (ROE) dan Earning Per Share (EPS) "Management Degree Program Department of Management, Faculty of Economics and Business, State University of Gorontalo. Supervisor I: Raflin Hinelu, S.Pd., M.Si. dan Supervisor II: Moh. Agussalim Monoarfa, SE., MM

This study aims to identify and analyze comparative financial performance of PT. Gudang Garam, Tbk and PT. HM. Sampoerna Tbk. Judging from the current ratio (CR), Return on Equity (ROE) and Earnings Per Share (EPS) from 2007 until 2011. The method used in this research is quantitative methods and analysis tools used were t test Two average using the instrument of financial statements during the period of the study.

Based on the research results with analysis of t-test is known that there are significant differences between the two companies in the review of the three types of ratios that use the Current Ratio (CR), Return on Equity (ROE) and Earnings Per Share (EPS). With this study expected the company continues to maintain a stable condition that the company's financial performance during the period of study is quite good.

Keywords: Financial Performance, Current Ratio (CR), Return on Equity (ROE), Earning Per Share (EPS)