

ABSTRAK

Tujuan penelitian ini dilakukan untuk membuktikan perbedaan yang terdapat pada kinerja keuangan sebelum dan sesudah *Initial Public Offering* (IPO). Penelitian ini menggunakan penelitian *Mixed methods* yaitu suatu langkah penelitian dengan menggabungkan dua bentuk penelitian yang telah ada sebelumnya yaitu penelitian kuantitatif dan penelitian kualitatif. Hasil analisis yang telah dilakukan dalam penelitian ini dapat disimpulkan bahwa rasio likuiditas, rasio Solvabilitas, rasio aktivitas, dan rasio profitabilitas pada pengujian *Current Rasio*, *Debt to Assets Ratio* *Debt to Equity Ratio*, *Total Aset Turnover*, *Return On Assets* *Return On Investment* dan *Return On Equity* bahwa kinerja keuangan perusahaan sebelum dan sesudah IPO tidak berbeda secara signifikan pada PT Tower Bersama *Infrastructure*, Tbk.

Kata kunci: CR, DAR, DER, TATO, ROA, ROI, ROE, Kinerja Keuangan, Initial Public Offering (IPO) dan *Mixed methods*.

Abstract

The purpose of this research is done to prove that there is a difference in the financial performance before and after (IPO) Initial Public Offering. This study use a Mixed methods, a step of research by combining two forms of research that has existed, that is quantitative research and qualitative research. Result analysis conducted in this study it can be concluded that the liquidity ratios, leverage ratios, activity ratios, and profitability ratios in testing Current Rasio, Debt to Assets Ratio Debt to Equity Ratio, Total Aset Turnover, Return On Assets Return On Investment and Return On Equity that financial performance of the company before the IPO did not differ significantly after the IPO the Tower Bersama Infrastructure, Tbk company.

Keywords: CR, DAR, DER, TATO, ROA, ROI, ROE, Financial Performance, Initial Public Offering (IPO) and Mixed methods.