

ABSTRACT

Economic development in each country is different as well as the business environment. Companies must manage their business well in order to create a good company performance. The performance of the company has its own distinction, the better the company the more attractive the investor. The purpose of research to know the financial performance as well as the comparison between SOEs mining sector companies in Indonesia and China. The company's financial reports from 2014-2016 is the secondary data used. The object of the research is the Indonesian state-owned mining company listed in IDX and China registered in SSE. Financial performance was analyzed using seven financial ratios and Wilcoxon Sign Rank Test. The results of the study show the financial performance of companies in Indonesia and China experienced an increase and decrease caused by internal and external factors. To improve its business the company uses its own strategy. The results also show that between state-owned mining companies in Indonesia and China do not have differences in financial performance on the ratio of CR, DER, DAR, ITO, ROA and ROE. There is only a difference in the TATO ratio between SOE mining companies in Indonesia and China.

Keywords: Financial performance, Financial ratio, SOEs, Indonesia, China.