

## **ABSTRACT**

Advances in technology today cannot be separated from people's lives. However, in this case, current technological developments rely on electricity, electricity is the biggest resource factor that can carry out current technological developments. This has become the focus of companies in each country to manage electrical energy used for the benefit of the state. Companies must manage their business well in order to create good company performance. In measuring the company's performance, one of them uses financial performance, in general financial performance can use financial ratios to take it into account. The purpose of this study was to compare the financial performance of PT. The State Electricity Company and the South Korean Electricity Company. The variables used in this is LTDER, TIER, TATO, ITO, RTO, CR, QR, NPM, ROA & ROE by testing non-parametric statistical methods or Wilcoxon Sign-rank Test. The method used in this research is comparative descriptive with the source taken, namely secondary data in the form of company financial performance reports in the 2010-2019 period. The results that can be seen from this study are that there are differences in the RTO ratios in the two financial statements between PT. The State Electricity Company and the South Korean Electricity Company.