ABSTRACK

Development companies, especially banking company being conducted by company managers in order to face the competition and its survival. The development of this business can be done through a corporate restructuring. There are several forms of corporate restructuring, namely by conducting mergers and acquisitions, There are two main perspectives why enterprise restructuring, which is to maximize the market value of which is owned by the existing shareholders and management and increase the welfare of the company's ability to increase profits. The purpose of this study was to investigate the influence of the difference before and after the merger and acquisition of ROE in the sector perbannkan listed on the Stock Exchange 2006-2013 period.

The analytical method used is descriptive and verification methods and methods used in analyzing the data is the method of Simple Paired t-test due to want to know the magnitude of the effect before and after the merger and acquisition of ROE. This study using SPSS v17.0.

Results showed that after the merger the average ROE increased and had a significant positive effect on Return On Equity (ROE), while after the acquisition of the average ROE increased and have a positive effect on Return On Equity (ROE).

Keywords : Merger, Acquistion and Return On Equity (ROE)