

## ABSTRACT

Mayangsari, Putri. Tesis. 2012. Title: Analysis of Financial Performance Corporate Training Before and After the holding of ESQ (Emotional Spiritual Quotient), (Studies in ESQ Training Companies Holding Period 2007-2009).

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Starting from the main goal is profit oriented company, any companies want their employees which are always working with the ability to produce an optimal product. ESQ Training is the training of human resources development that integrates the three intelligence, the Intellectual, Emotional, and Spiritual to enhance employee competence and productivity so that the target company can be achieved. What about the difference in the company's financial performance before and after the holding of ESQ Training. One goal of this study is to determine the company's financial performance difference before and after the holding of ESQ Training.

The data analysis model used in this study uses different statistical methods that is test the Paired t-test Sample Test. The analysis aims to compare the (distinguishing) whether the two variables are same or different Useful to test the ability of generalization (significance of the result of comparative studies of two of the sample).

Based in the test Paired t-test of Sample Test, There is a difference in the company's financial performance before and after the holding of ESQ Training such as in PT. Bukit Asam Inventory Turnover Ratio. National Gas Company is the Current Ratio, Quick Ratio, Return on Investment. Telecommunication of Indonesia is quick ratio, return on asset, inventory turnover ratio. Indosat is the ratio of debt payments Multiples (TIE). It means, there are differences in financial performance before and after the holding of ESQ Training, but the increase is not significant. This is because not all employees of the company following the ESQ Training and vulnerable time in the procurement of ESQ Training, and lack of interest and willingness of employees to follow the ESQ Training. Because the training to employee will not run and produce a satisfactory result without any volition of their own. Willingness is the process of change from negative to positive performance and the result are not satisfactory to be more satisfactory.