

## **ABSTRACT**

*This study aimed to analyze the differences (higher or lower) of financial performance with financial ratio indicators which are liquidity, leverage, activity, and profitability ratio before and after adopt International Financial Reporting Standards(IFRS).*

*The population of this research is mining firms that listed in Indonesia Stock Exchange in year 2010 until 2013. That year means two year before adopt IFRS (2010 and 2011) and two year after adopt IFRS (2012 and 2013). This study use purposive sampling method. Data were analyzed with paired sample t-test model.*

*The results of this study show that financial performance with liquidity and activity ratio indicators are higher at year after adopt IFRS. Meanwhile, financial performance with leverage ratio indicator shows that there is no difference in financial performance before and after adopt IFRS standard. And the result of profitability ratio is lower at year after adopt IFRS.*

*Keywords: financial performance, IFRS, liquidity, leverage, activity, profitability.*