

ANALISIS PERBANDINGAN KINERJA KEUANGAN SEBELUM DAN SELAMA PANDEMI COVID-19 PADA PERUSAHAAN FARMASI YANG TERDAFTAR DI BEI

ABSTRAK

Pandemi Covid-19 memberikan berbagai dampak bagi perekonomian berbagai negara di dunia termasuk Indonesia. Terdapat banyak perusahaan yang merugi dan juga mengalami keuntungan salah satunya perusahaan farmasi. Penelitian ini bertujuan untuk menguji perbedaan kinerja keuangan sebelum dan selama pandemi Covid-19 pada perusahaan farmasi yang terdaftar di BEI. Jenis penelitian ini bersifat kuantitatif dengan teknik purposive sampling. Metode pengumpulan data menggunakan teknik dokumentasi berupa laporan keuangan. Data dianalisis dengan statistik deskriptif, uji normalitas dan uji t. Hasil penelitian menunjukkan bahwa terjadi penurunan pada CR dan peningkatan pada NPM, DER dan TATO. Bagaimanapun juga tidak terdapat perbedaan yang signifikan pada kinerja keuangan perusahaan farmasi yang terdaftar di BEI ditinjau dari keempat rasio tersebut.

Kata kunci : *Current Ratio, Net Profit Margin, Debt to Equity Ratio, Total Assets Turnover*

**COMPARISONAL ANALYSIS OF FINANCIAL PERFORMANCE
BEFORE AND DURING THE COVID-19 PANDEMIC IN
PHARMACEUTICAL COMPANIES LISTED ON IDX**

ABSTRACT

The Covid-19 pandemic has given various impacts on the economies of many countries in the world, including Indonesia. There are many companies that are losing and also experiencing profits, one of them is the pharmaceutical companies. The purpose of this study was to examine differences in financial performance before and during the Covid-19 pandemic in pharmaceutical companies listed on the IDX. The type of research used is quantitative with purposive sampling technique. The type of method used is documentation techniques in the form of financial statements. Descriptive statistics, normality test and t-test were used for data analysis. The results of this study indicate a decrease in CR and an increase in NPM, DER and TATO. However, there was no significant difference in the financial performance of pharmaceutical companies listed on the IDX in the matter of the four ratios.

Keywords: Current Ratio, Net Profit Margin, Debt to Equity Ratio, Total Assets Turnover