

ABSTRAK

***ANALISIS DESKRIPTIF KINERJA KEUANGAN SEBELUM DAN SAAT
PANDEMI COVID-19
(Study Empiris Pada Sub Sektor Farmasi Yang Terdaftar Di Bursa Efek
Indonesia Periode Tahun 2019–2020)***

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Penelitian ini bertujuan untuk mengetahui seberapa besar perbandingan dan signifikan Kinerja Keuangan pada Rasio Profitabilitas sebelum dan saat pandemi *Covid-19* pada Perusahaan Farmasi yang terdaftar di Bursa Efek Indonesia. Penelitian ini menggunakan metode deskriptif kuantitatif dengan menggunakan analisis data sekunder berupa laporan keuangan pada perusahaan tersebut. Periode pengamatan penelitian adalah Kuartal 2, 3 dan 4 pada tahun 2019 dan 2020. Teknik pengambilan sampel menggunakan *purposive sampling* dan diperoleh sampel penelitian sebanyak 9 perusahaan sektor farmasi yang terdaftar di BEI. Uji Analisis yang digunakan adalah Uji *Paired Sampel T Test* dan Uji *Wilcoxon Signed Rank Test* dengan bantuan SPSS 25. Hasil pada penelitian ini menunjukkan tidak terdapat perubahan pada aspek *Retur On Asset (ROA)* saat adanya pandemi *Covid-19*, sedangkan pada aspek *Retur On Equity (ROE)* dan *Net Profit Margin (NPM)* mengalami peningkatan saat adanya pandemi *Covid-19*. Dilihat dari hasil uji beda perbedaan profitabilitas sebelum dan saat adanya pandemi *Covid-19* dinilai aspek *Retur On Asset (ROA)* tidak signifikan, sedangkan aspek *Retur On Equity (ROE)* dan *Net Profit Margin (NPM)* mengalami perbedaan yang signifikan.

Kata Kunci : Kinerja Keuangan, *Retur On Asset (ROA)*, *Retur On Equity (ROE)*, *Net Profit Margin (NPM)*

ABSTRACT

***DESCRIPTIVE ANALYSIS OF FINANCIAL PERFORMANCE BEFORE
AND DURING THE COVID-19 PANDEMIC
(Empirical Study on the Pharmaceutical Sub-Sector Listed on the Indonesia
Stock Exchange for the Period 2019–2020)***

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This study aims to find out how big the comparison and significant Financial Performance on Profitability Ratios before and during the Covid-19 pandemic in Pharmaceutical Companies listed on the Indonesia Stock Exchange. This study uses a quantitative descriptive method by using secondary data analysis in the form of financial statements at the company. The research observation period is Quarter 2, 3 and 4 in 2019 and 2020. The sampling technique used purposive sampling and the research sample was obtained as many as 9 pharmaceutical sector companies listed on the IDX. The analytical test used is the Paired Sample T Test and the Wilcoxon Signed Rank Test with the help of SPSS 25. The results in this study show that there is no change in the aspect of Return On Assets (ROA) during the Covid-19 pandemic, while in the aspect of Return On Equity (ROE) and Net Profit Margin (NPM) have increased during the Covid-19 pandemic. Judging from the results of the different test results, the difference in profitability before and during the Covid-19 pandemic, it was assessed that the aspect of Return on Assets (ROA) was not significant, while the aspects of Return On Equity (ROE) and Net Profit Margin (NPM) experienced significant differences.

Keyword : Financial Performance, Return On Asset (ROA), Return On Equity (ROE), Net Profit Margin (NPM)