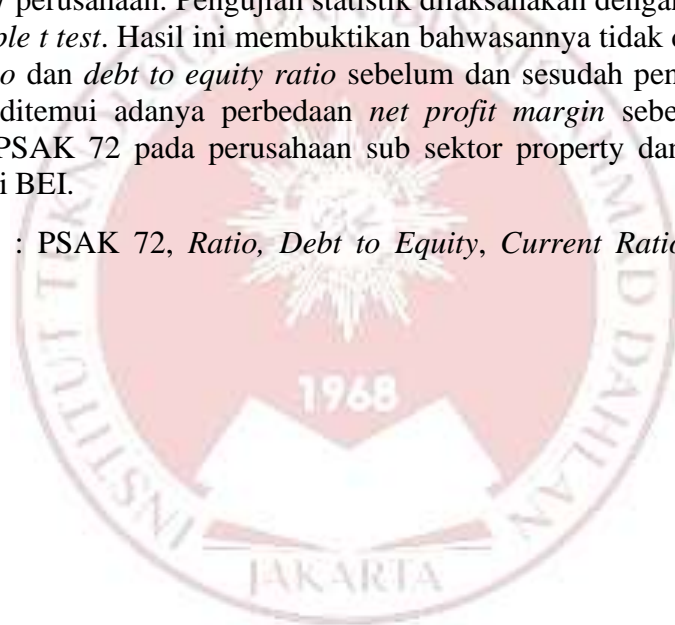


## ABSTRAK

NURMA ANNISA FITRIA. Analisis Kinerja Keuangan Sebelum dan Sesudah Penerapan PSAK 72 Pada Perusahaan Sub Sektor Property dan Real Estate yang Terdaftar di BEI Periode 2019-2020. Dibawah bimbingan HENNY MULYATI.

Tujuan penelitian ini yaitu guna menganalisis perbedaan kinerja keuangan yang diuji mempergunakan rasio profitabilitas (*net profit margin*), rasio solvabilitas (*debt to equity ratio*), dan rasio likuiditas (*current ratio*) antara sebelum dan sesudah penerapan PSAK 72. Subjek penelitian yang dipakai ialah perusahaan sub sektor property dan real estate yang tercantum di BEI periode 2019-2020. Metode penelitian yang dipergunakan ialah metode deskriptif komparatif guna menampilkan perbedaan dan gambaran atas pengaruh yang terjadi antar variabel. Teknik pemilihan sampel yang dipakai yakni *purposive sampling*, dengan demikian populasi yang dipergunakan berjumlah 65 perusahaan dengan jumlah sampel sebanyak 57 perusahaan. Pengujian statistik dilaksanakan dengan mempergunakan *paired sample t test*. Hasil ini membuktikan bahwasannya tidak ditemui perbedaan *current ratio* dan *debt to equity ratio* sebelum dan sesudah penerapan PSAK 72. Sementara ditemui adanya perbedaan *net profit margin* sebelum dan sesudah penerapan PSAK 72 pada perusahaan sub sektor property dan real estate yang tercantum di BEI.

Kata Kunci : PSAK 72, *Ratio*, *Debt to Equity*, *Current Ratio*, dan, *Net Profit Margin*.



## ABSTRACT

NURMA ANNISA FITRIA. Financial Performance Analysis Before and After the Implementation of PSAK 72 in Property and Real Estate Sub-Sector Companies Listed on the IDX for the 2019-2020 period. Under the guidance of HENNY MULYATI.

The purpose of this study is to analyse the differences in financial performance that was tested using the liquidity ratio (current ratio), solvency ratio (debt to equity ratio), profitability ratio (net profit margin) between before and after the application of PSAK 72. The research subjects used were sub-sector companies property and real estate listed on the IDX for the 2019-2020 period. The research method used is a comparative descriptive method in order to show the differences and describe the effects that occur between the variables. The sample selection technique used is purposive sampling, thus the population used is 65 companies with a total sample of 57 companies. Statistical testing was carried out using a paired sample t test. These results prove that there are no differences in the debt to equity ratio and current ratio before and after the application of PSAK 72. Meanwhile, there are differences in net profit margins before and after the application of PSAK 72 in property and real estate sub-sector companies listed on the IDX.

Keywords : PSAK 72, *Ratio*, *Debt to Equity*, *Current Ratio*, and *Net Profit Margin*.

