

ABSTRAK

ANALISIS PERBEDAAN RASIO PROFITABILITAS DAN SOLVABILITAS SEBELUM DAN SESUDAH PENERAPAN PSAK 16 TERKAIT *PROCEEDS BEFORE INTENDED USE*

(Studi pada Perusahaan Sektor Industri di BEI Tahun 2022 - 2024)

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Penelitian ini bertujuan untuk menganalisis perbedaan kinerja keuangan perusahaan sektor Industri yang terdaftar di Bursa Efek Indonesia sebelum dan sesudah penerapan PSAK 16 terkait *Proceeds Before Intended Use*. Kinerja keuangan diukur menggunakan *Return on Assets* (ROA), *Return on Equity* (ROE), *Debt to Asset Ratio* (DAR), dan *Debt to Equity Ratio* (DER). Penelitian ini menggunakan metode kuantitatif komparatif dengan sampel 33 perusahaan sektor Industri yang dipilih menggunakan teknik purposive sampling. Data penelitian berupa laporan keuangan periode 2022–2024 yang dianalisis menggunakan statistik deskriptif, uji normalitas, dan uji Wilcoxon Signed Rank Test. Hasil penelitian menunjukkan bahwa tidak terdapat perbedaan yang signifikan pada ROA, ROE, DAR, dan DER sebelum dan sesudah penerapan PSAK 16 terkait *Proceeds Before Intended Use*. Seluruh nilai signifikansi hasil uji Wilcoxon lebih besar dari 0,05. Temuan ini menunjukkan bahwa penerapan PSAK 16 terkait *Proceeds Before Intended Use* belum memberikan dampak yang signifikan terhadap kinerja keuangan perusahaan sektor Industri.

Kata Kunci: PSAK 16, *Proceeds Before Intended Use*, Kinerja Keuangan, ROA, ROE, DAR, DER

ABSTRACT

ANALYSIS OF DIFFERENCES IN PROFITABILITY AND SOLVENCY RATIOS BEFORE AND AFTER THE IMPLEMENTATION OF PSAK 16 RELATED TO PROCEEDS BEFORE INTENDED USE

(A Study of Industri Sector Companies Listed on the Indonesia Stock Exchange During 2022–2024))

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This study aims to analyze the differences in the financial performance of Industri sector companies listed on the Indonesia Stock Exchange before and after the implementation of PSAK 16 related to Proceeds Before Intended Use. Financial performance is measured using Return on Assets (ROA), Return on Equity (ROE), Debt to Asset Ratio (DAR), and Debt to Equity Ratio (DER). This study employs a quantitative comparative method with a sample of 33 Industri sector companies selected using purposive sampling. The research data consist of financial statements for the 2022–2024 period, which were analyzed using descriptive statistics, normality testing, and the Wilcoxon Signed Rank Test. The results indicate that there are no significant differences in ROA, ROE, DAR, and DER before and after the implementation of PSAK 16 related to Proceeds Before Intended Use. All significance values obtained from the Wilcoxon test are greater than 0.05. These findings suggest that the implementation of PSAK 16 related to Proceeds Before Intended Use has not had a significant impact on the financial performance of Industri sector companies.

Keywords: *PSAK 16, Proceeds Before Intended Use, financial performance, ROA, ROE, DAR, DER*