

ABSTRAK

ANALISIS KINERJA KEUANGAN DAN NILAI PERUSAHAAN SEBELUM DAN SELAMA PANDEMI COVID-19 (STUDI PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BEI)

Oleh

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Penelitian ini bertujuan untuk menganalisis perbandingan kinerja keuangan dan nilai perusahaan manufaktur sebelum dan selama pandemi COVID-19. Penelitian ini menggunakan data sekunder berupa laporan keuangan periode 2019-2020. Teknik pengambilan sampel dalam penelitian ini menggunakan purposive sampling dan diperoleh sampel sebanyak 108 perusahaan manufaktur yang terdaftar di BEI. Alat analisis yang digunakan adalah uji *Wilcoxon signed rank test* dan uji *Paired Sampel T-Test* dengan bantuan program SPSS 21. Hasil penelitian menunjukkan bahwa berdasarkan hasil uji beda tidak terdapat perbedaan sebelum dan selama pandemi COVID-19 untuk profitabilitas, likuiditas, leverage dan nilai perusahaan sedangkan untuk rasio aktivitas terdapat perbedaan sebelum dan selama pandemi COVID-19

Kata Kunci : rasio profitabilitas, rasio likuiditas, rasio leverage, rasio aktivitas dan nilai perusahaan

ABSTRACT

ANALYSIS OF FINANCIAL PERFORMANCE AND COMPANY VALUE BEFORE AND DURING THE COVID-19 PANDEMIC (STUDY ON MANUFACTURING COMPANIES LISTED ON BEI)

By

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This study aims to analyze the comparison of the financial performance and value of manufacturing companies before and during the COVID-19 pandemic. This study uses secondary data in the form of financial statements for the 2019-2020 period. The sampling technique in this study used purposive sampling and obtained a sample of 108 manufacturing companies listed on the IDX. The analytical tools used are the Wilcoxon signed-rank test and the Paired Sample T-Test test with the help of the SPSS 21 program. The results show that based on the results of the different tests there are no differences before and during the COVID-19 pandemic for profitability, liquidity, leverage, and firm value. while for the activity ratio, there are differences before and during the COVID-19 pandemic

Key word : *profitability ratios, liquidity ratios, leverage ratios, activity ratios and firm value*