

**ANALISA PERBEDAAN KINERJA KEUANGAN PERUSAHAAN
SEBELUM DAN SELAMA PANDEMI COVID-19 (STUDI PADA
INDUSTRI BARANG KONSUMSI YANG TERDAFTAR DI BURSA EFEK
INDONESIA PERIODE Q1.2019 – Q4.2020)**

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ABSTRAK

Perubahan dalam perekonomian dan teknologi serta informasi telah membuat perusahaan-perusahaan saling bersaing pada industri sejenis, salah satunya dalam Industri Manufaktur. Industri manufaktur yang merupakan industri yang cukup berpengaruh dalam pertumbuhan Produk Domestik Bruto (PDB) tentu saja menjadi sorotan ketika keadaan ekonomi tidak lagi berjalan dengan normal.

Penelitian ini bertujuan untuk mengetahui perbedaan kinerja keuangan perusahaan di sektor Barang Konsumsi terdapat perbedaan dengan melakukan perbandingan antara sebelum dan selama Pandemi Covid-19 dengan menggunakan beberapa rasio keuangan yaitu *Current Ratio* (CR), *Return on Asset* (ROA), *Net Profit Margin* (NPM), *Debt to Equity Ratio* (DER), dan *Total Asset Turn Over Ratio* (TOTA). Kemudian dilakukan uji beda dengan menggunakan Uji Beda t-Test atau Paired Sample T-Test untuk mengetahui seberapa besar perbedaan dari kinerja keuangan perusahaan di Industri Barang Konsumsi Sebelum dan Selama Pandemi Covid-19.

Berdasarkan hasil analisa data dapat disimpulkan bahwa berdasarkan Uji T-Test hanya variabel ROA dan TATO yang mengalami perbedaan signifikan. Sedangkan untuk variabel CR, NPM, dan DER tidak mengalami perbedaan signifikan. Tetapi pada hasil Uji Mean, Nilai setiap variabel mengalami penurunan selama pandemic Covid-19.

Kata kunci: Kinerja Perusahaan, Rasio Keuangan, PDB, Laporan Keuangan

**ANALYSIS OF DIFFERENCES IN FINANCIAL PERFORMANCE OF
COMPANIES BEFORE AND DURING THE COVID-19 PANDEMIC
(STUDY ON THE CONSUMER GOODS INDUSTRY LISTED ON THE
INDONESIA STOCK EXCHANGE PERIOD Q1.2019 – Q4.2020)**

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ABSTRACT

Changes in the economy and technology and information have made companies compete with each other in similar industries, one of which is in the Manufacturing Industry. The manufacturing industry, which is an industry that is quite influential in the growth of Gross Domestic Product (GDP), is of course in the spotlight when economic conditions are no longer running normally.

This study aims to determine differences in the financial performance of companies in the Consumer Goods sector by comparing before and during the Covid-19 pandemic using several financial ratios, namely Current Ratio (CR), Return on Assets (ROA), Net Profit Margin (NPM), Debt to Equity Ratio (DER), and Total Asset Turn Over Ratio (TOTA). Then a different test is carried out using the Differential t-Test or Paired Sample T-Test to find out how big the difference is from the company's financial performance in the Consumer Goods Industry before and during the Covid-19 Pandemic.

Based on the results of data analysis, it can be concluded that based on the T-Test, only ROA and TATO variables experienced significant differences. Meanwhile, the variables CR, NPM, and DER did not experience significant differences. But on the results of the Mean Test, the value of each variable has decreased during the Covid-19 pandemic.

Keywords: Company Performance, Financial Ratios, GDP, Financial Statements