

## ABSTRAK

Skripsi dengan judul “Analisis Komparasi Kinerja Keuangan Sebelum dan Sesudah Pandemi Covid-19 pada Perusahaan Subsektor Farmasi yang Terdaftar di Bursa Efek Indonesia” Fakultas Ekonomi dan Bisnis Islam, Universitas Islam Negeri Tulungagung, Pembimbing Bapak Dedi Suselo, S.E., M.M.

Penelitian ini dilatarbelakangi oleh fenomena pandemi covid-19 yang terjadi di seluruh dunia khususnya di Indonesia. Dimana sektor perekonomian mengalami perubahan yang signifikan, terutama pada penjualan dalam mendapatkan laba perusahaan. Hal tersebut mempengaruhi kinerja keuangan pada perusahaan.

Penelitian ini bertujuan (1) untuk menganalisis perbedaan *Total Asset Turnover* (TATO) antara sebelum dan sesudah pandemi covid-19, (2) untuk menganalisis perbedaan *Return On Asset* (ROA) antara sebelum dan sesudah pandemi covid-19, (3) untuk menganalisis perbedaan *Debt to Asset Ratio* (DAR) antara sebelum dan sesudah pandemi covid-19, (4) untuk menganalisis perbedaan *Current Ratio* (CR) antara sebelum dan sesudah pandemi covid-19.

Penelitian ini menggunakan pendekatan komparatif dengan jenis penelitian kuantitatif. Teknik sampling yang digunakan adalah *purposive sampling*. Data yang digunakan adalah data sekunder yang diambil dari laporan keuangan triwulan perusahaan subsektor farmasi yang terdaftar di Bursa Efek Indonesia selama periode 2019 dan 2022 dengan sampel 7 perusahaan yang memenuhi kriteria dalam memilih *sampling*. Teknik analisis data yang digunakan yakni analisis deskriptif data, uji normalitas, dan uji beda (*paired sample t-test*) yang menggunakan bantuan Microsoft Excel 2016 dan SPSS versi 25.

Hasil penelitian ini menunjukkan bahwa (1) tidak terdapat perbedaan *Total Asset Turnover* (TATO) yang signifikan antara sebelum dan sesudah pandemi covid-19, (2) tidak terdapat perbedaan *Return On Asset* (ROA) yang signifikan antara sebelum dan sesudah pandemi covid-19, (3) tidak terdapat perbedaan *Debt to Asset Ratio* (DAR) yang signifikan antara sebelum dan sesudah pandemi covid-19, (4) tidak terdapat perbedaan *Current Ratio* (CR) yang signifikan antara sebelum dan sesudah pandemi covid-19.

**Kata kunci:** *Current Ratio* (CR), *Debt to Asset Ratio* (DAR), Pandemi Covid-19, *Return On Asset* (ROA), dan *Total Asset Turnover* (TATO).

## **ABSTRACT**

*Thesis entitled "Comparative Analysis of Financial Performance Before and After the Covid-19 Pandemic in Pharmaceutical Subsector Companies Listed on the Indonesia Stock Exchange" Faculty of Economics and Islamic Business, Tulungagung State Islamic University, Supervisor Mr. Dedi Suselo, S.E., M.M.*

*This research was motivated by the phenomenon of the COVID-19 pandemic that occurred throughout the world, especially in Indonesia. Where the economic sector has experienced significant changes, especially in sales in getting company profits. This affects the financial performance of the company.*

*This study aims (1) to analyze the difference in Total Asset Turnover (TATO) between before and after the covid-19 pandemic, (2) to analyze the difference in Return On Asset (ROA) between before and after the covid-19 pandemic, (3) to analyze the difference in Debt to Asset Ratio (DAR) between before and after the covid-19 pandemic, (4) to analyze the difference in Current Ratio (CR) between before and after the covid-19 pandemic.*

*This study used a comparative approach with the type of quantitative research. The sampling technique used is purposive sampling. The data used is secondary data taken from the quarterly financial statements of pharmaceutical subsector companies listed on the Indonesia Stock Exchange during the 2019 and 2022 period with a sample of 7 companies that meet the criteria in choosing sampling. The data analysis techniques used are descriptive analysis, normality tests, and difference tests (paired sample t-test) using the help of Microsoft Excel 2016 and SPSS version 25.*

*The results of this study show that (1) there is no significant difference in Total Asset Turnover (TATO) between before and after the covid-19 pandemic, (2) there is no significant difference in Return On Asset (ROA) between before and after the covid-19 pandemic, (3) there is no significant difference in Debt to Asset Ratio (DAR) between before and after the covid-19 pandemic, (4) there is no significant difference in Current Ratio (CR) between before and after the covid-19 pandemic.*

**Keywords:** *Current Ratio (CR), Debt to Asset Ratio (DAR), Covid-19 Pandemic, Return On Asset (ROA), and Total Asset Turnover (TATO).*