

ABSTRAK

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Program Studi Akuntansi
2022

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Analisis Perbandingan Kinerja Keuangan Sebelum dan Selama Pandemi COVID-19 Pada Industri Farmasi yang Terdaftar di BEI Serta Tinjauannya dalam Sudut Pandang Islam

Kinerja keuangan adalah gambaran keberhasilan yang telah dicapai suatu perusahaan atas aktivitas yang dilakukan dan menggambarkan sejauh mana aktivitas dilakukan sesuai dengan aturan yang berlaku. Kinerja Keuangan dalam penelitian ini menggunakan rasio profitabilitas yang diukur dengan ROE (*Return On Equity*), rasio likuiditas yang diukur dengan CR (*Cash Ratio*), rasio solvabilitas yang diukur dengan DAR (*Debt To Asset Ratio*), rasio aktivitas yang diukur dengan TATO (*Total Asset Turnover*), dan rasio nilai pasar yang diukur dengan PBV (*Price Book Value*). Penelitian ini bertujuan untuk mengetahui apakah terdapat perbedaan kinerja keuangan pada perusahaan industri farmasi antara sebelum dan pada selama pandemi *Covid-19*. Penelitian ini menggunakan metode statistik deskriptif dengan melakukan uji beda antara sebelum pandemi *Covid-19* dimulai dari periode triwulan 3 2018 hingga triwulan 4 2019 dan selama pandemi *Covid-19* periode triwulan 1 2020 hingga triwulan 2 2021. Pengambilan sampel menggunakan metode *purposive sampling* dan sampel yang diperoleh sebanyak 10 perusahaan pada sub sektor industri farmasi yang terdaftar di BEI. Tahapan analisis data pada penelitian ini menggunakan uji normalitas dengan metode *one sample kolmogorov-smirnov test*, selanjutnya dilakukan uji beda yaitu dengan *paired sample t-test* jika data normal dan *Wilcoxon Signed Rank Test* jika data tidak berdistribusi normal. Hasil penelitian menunjukkan bahwa kinerja keuangan yang diukur menggunakan *Total Asset Turnover* dan *Price Book Value* mengalami perbedaan yang signifikan sebelum dan selama pandemi, sedangkan *Return On Equity*, *Debt To Asset Ratio*, dan *Cash Ratio* menunjukkan bahwa tidak terdapat perbedaan yang signifikan sebelum dan selama pandemi *Covid-19* pada industri farmasi. Serta dalam perspektif Islam dijelaskan bahwa kinerja keuangan sudah memenuhi syariat Islam pada setiap variabel yang digunakan sebagaimana yang tertuang dalam Al-Qur'an dan Hadist.

Kata Kunci: *Return on Assets*, *Debt to Asset Ratio*, *Total Assets Turnover*, *Price Book Value*, *Cash Ratio*, Pandemi *Covid-19*, Kinerja Keuangan, Sektor Farmasi.

ABSTRACT

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2022*

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Comparative Analysis of Financial Performance Before and During the COVID-19 Pandemic in the Pharmaceutical Industry Listed on the IDX and its Review from an Islamic Perspective.

Financial performance is a picture of the success achieved by a company for the activities carried out and describes the extent to which the activities carried out are in accordance with applicable regulations. Financial performance in this study uses profitability ratios as measured by ROE (Return On Equity), liquidity ratios as measured by CR (Cash Ratio), solvency ratios as measured by DAR (Debt To Asset Ratio), activity ratios as measured by TATO (Total Asset Turnover), and market value ratio as measured by PBV (Price Book Value). This study aims to determine whether there are differences in the financial performance of pharmaceutical industry companies between before and during the Covid-19 pandemic. This study uses a descriptive statistical method by conducting a different test between before the Covid-19 pandemic starting from the 3rd quarter of 2018 to the 4th quarter of 2019 and during the Covid-19 pandemic from the 1st quarter of 2020 to the 2nd quarter of 2021. Samples were taken using purposive sampling method and the samples obtained were 10 pharmaceutical industry sub-sector companies listed on the IDX. The data analysis stages in this study used the normality test with the one sample Kolmogorov-Smirnov test method, then a different test was carried out, namely the paired sample t-test if the data was normal and the Wilcoxon Signed Rank Test if the data was not normally distributed. The results showed that financial performance as measured by Total Asset Turnover and Price Book Value experienced significant differences before and during the pandemic, while Return On Equity, Debt To Asset Ratio, and Cash Ratio showed no significant differences before and during the Covid -19 in the pharmaceutical industry. As well as in the Islamic perspective, it is explained that financial performance has met Islamic law on each variable used as stated in the Qur'an and Hadith.

Keywords: *Return on Assets , Debt to Asset Ratio, Total Assets Turnover, Price Book Value, Cash Ratio, Covid-19 Pandemic, Financial Performance, Pharmaceutical Sector.*