ABSTRAK

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Analisis *Du Pont System* Dalam Mengukur Kinerja Keuangan Perusahaan Sebelum dan Selama Pandemi COVID-19 dan Tinjauannya dari Sudut Pandang Islam (Studi Kasus pada Perusahaan Properti dan *Real Estate* yang terdaftar di Bursa Efek Indonesia Periode 2017-2021).

Uraian Abstrak

Penelitian ini bertujuan untuk mengetahui kinerja keuangan perusahaan berdasarkan metode analisis *Du Pont System* serta untuk mengetahui perbandingan kinerja keuangan perusahaan sebelum dan selama pandemi COVID-19. Analisis *Du Pont System* terdiri dari *Net Profit Margin* (NPM), *Total Assets Turnover* (TATO)*, Return On Investment* (ROI)*,* dan *Return On Equity* (ROE). Penelitian ini menggunakan sampel perusahaan properti dan *real estate* yang terdaftar di BEI selama periode 2017-2021. Teknik pengambilan sampel adalah *purposive sampling* didapat sampel 5 perusahaan. Penelitian ini menggunakan data sekunder yaitu laporan keuangan perusahaan yang diperoleh dari situs resmi BEI. Metode analisis yang digunakan adalah analisis *Du Pont System*, Analisis Deskriptif, dan Uji beda dengan aplikasi SPSS versi 25. Hasil penelitian menunjukkan kinerja keuangan perusahaan properti dan *real estate* yang terdaftar di BEI selama periode 2017-2021 belum baik dengan nilai ROI dan ROE yang mengalami penurunan. Kinerja keuangan kelima perusahaan properti dan *real estate* cenderung menurun selama pandemi COVID-19.

Kata Kunci: Kinerja Keuangan, *Du Pont System, Net Profit Margin, Total Assets Turnover, Return On Investment, Return On Equity*

ABSTRACT

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Du Pont System Analysis in Measuring Company Financial Performance Before and During the COVID-19 Pandemic and Its Review from an Islamic Perspective (Case Study on Property and Real Estate Companies listed on the Indonesia Stock Exchange for the 2017-2021 Period).

Abstract Description

This study aims to determine the company's financial performance based on the Du Pont System analysis method and to compare the company's financial performance before and during the COVID-19 pandemic. The Du Pont System analysis consists of Net Profit Margin (NPM), Total Assets Turnover (TATO), Return On Investment (ROI), and Return On Equity (ROE). This study uses a sample of property and real estate companies listed on the IDX during the 2017-2021 period. The sampling technique was purposive sampling and obtained a sample of 5 companies. This study uses secondary data, namely the company's financial statements obtained from the official website of the IDX. The analytical method used is the Du Pont System analysis, Descriptive analysis, and the difference test with the SPSS version 25 application. The result show the financial performance of property and real estate companies listed on the IDX during the 2017-2021 period is not good, with a ROI and ROE which have decreased. The financial performance of the five property and real estate companies tends to decrease during the COVID-19 pandemic.

Keywords: Financial Performance, Du Pont System, Net Profit Margin, Total Assets Turnover, Return On Investment, Return On Equity