

ABSTRACT

COMPARATIVE ANALYSIS OF FINANCIAL PERFORMANCE BEFORE AND DURING THE COVID-19 PANDEMIC IN TEXTILE SUB-INDUSTRY COMPANIES LISTED ON THE INDONESIAN STOCK EXCHANGE

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The purpose of this study was to determine and analyze whether or not there were significant differences in the financial performance of textile companies listed on the Indonesia Stock Exchange before and during the Covid-19 pandemic based on the measurement of the variables Current Ratio, Debt to Assets Ratio, Net Profit Margin, Total Assets Turnover, and Price Earning Ratio. The research method used is a comparative method with a quantitative approach. The analytical tool used is the Wilcoxon Signed Rank Test. The results of data analysis show that there are significant differences in the financial performance of textile companies between before and during the Covid-19 pandemic based on the measurement of the variables Current Ratio, Debt to Assets Ratio, Net Profit Margin, and Total Assets Turnover. While in the Price Earning Ratio there is no significant difference.

Keywords: Covid-19 Pandemic, Current Ratio, Debt to Assets Ratio, Net Profit Margin, Total Assets Turnover, and Price Earning Ratio.

ABSTRAK

ANALISIS PERBANDINGAN KINERJA KEUANGAN SEBELUM DAN SAAT PANDEMI COVID-19 PADA PERUSAHAAN SUB INDUSTRI TEKSTIL YANG TERDAFTAR DI BURSA EFEK INDONESIA

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Tujuan penelitian ini adalah untuk mengetahui dan menganalisis ada atau tidaknya perbedaan yang signifikan pada kinerja keuangan perusahaan tekstil yang terdaftar di Bursa Efek Indonesia sebelum dan saat pandemi Covid-19 berdasarkan pengukuran variabel *Current Ratio*, *Debt to Assets Ratio*, *Net Profit Margin*, *Total Assets Turnover*, dan *Price Earning Ratio*. Metode penelitian yang digunakan adalah metode komparatif dengan pendekatan kuantitatif. Alat analisis yang digunakan yaitu *Wilcoxon Signed Rank Test*. Hasil analisis menunjukkan bahwa terdapat perbedaan yang signifikan pada kinerja keuangan perusahaan tekstil antara sebelum dan saat pandemi Covid-19 berdasarkan pengukuran variabel *Current Ratio*, *Debt to Assets Ratio*, *Net Profit Margin*, dan *Total Assets Turnover*. Sedangkan pada *Price Earning Ratio* tidak terdapat perbedaan yang signifikan.

Kata kunci: Pandemi Covid-19, *Current Ratio*, *Debt to Assets Ratio*, *Net Profit Margin*, *Total Assets Turnover*, dan *Price Earning Ratio*.