

**Analisis Rasio Keuangan Sebelum Dan Selama Pandemi Covid-19
(Studi Pada Perusahaan Manufaktur Sektor Industri Barang Konsumsi
Yang Terdaftar Di Bursa Efek Indonesia Tahun 2019-2020)**

ABSTRAKSI

Oleh:

**Ratna Wulandari
1762003**

**Dosen Pembimbing:
Dra. Rachyu Purbowati MSA.**

Penelitian ini bertujuan untuk mengetahui apakah terdapat perbedaan atau tidak mengenai rasio keuangan perusahaan manufaktur sektor industri barang konsumsi pada masa sebelum dan selama pandemi covid-19. Rasio keuangan yang digunakan adalah *current ratio*, *debt to asset ratio*, *total asset turn over*, dan *return on asset*. Populasi dalam penelitian ini adalah perusahaan manufaktur sektor industri barang konsumsi yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2019-2020 sebanyak 58 perusahaan. Penelitian ini menggunakan sampel jenuh yaitu menjadikan populasi sebagai sampelnya. Metode penelitian ini dilakukan dengan pendekatan kuantitatif dengan teknik analisis data yang digunakan adalah *wilcoxon signed rank test*, yang sebelumnya dilakukan uji normalitas data. Hasil analisis data menunjukkan bahwa terdapat perbedaan pada variabel *total asset turn over* dan *return on asset* pada masa sebelum dan selama pandemi covid-19. Serta tidak terdapat perbedaan pada variabel *current ratio* dan *debt to asset ratio* pada masa sebelum dan selama pandemi covid-19.

Kata kunci: *current ratio*, *debt to asset ratio*, *total asset turn over*, *return on asset*

Analysis of Financial Ratios Before and During the Covid-19 Pandemic
(Study on Manufacturing Companies in the Consumer Goods Industry Sector
Listed on the Indonesia Stock Exchange in 2019-2020)

ABSTRACTION

By:

Ratna Wulandari

1762003

Supervisor:

Dra. Rachyu Purbowati MSA.

This study aims to determine whether there are differences or not regarding the financial ratios of manufacturing companies in the consumer goods industry sector before and during the covid-19 pandemic. The financial ratios used are current ratio, debt to asset ratio, total asset turn over, and return on asset. The population in this study are manufacturing companies in the consumer goods industry sector listed on the Indonesia Stock Exchange (IDX) in 2019-2020 as many as 58 companies. This study uses a saturated sample that is to make the population as the sample. This research method is carried out with a quantitative approach with data analysis techniques used, namely wilcoxon signed rank test, which were previously tested for data normality. The results of data analysis show that there are differences in the variables of total asset turn over and return on asset in the period before and during the covid-19 pandemic. And there are no differences in the variables of current ratio and debt to asset ratio in the period before and during the covid-19 pandemic.

Keywords: *current ratio, debt to asset ratio, total asset turn over, r*