ABSTRAK

Tujuan penelitian untuk menganalisis serta mengetahui perbedaan kondisi *financial distress* perusahaan ritel yang terdaftar di Bursa Efek Indonesia sebelum dan sesudah pandemi Covid-19. Penelitian ini memiliki populasi yaitu seluruh perusahaan ritel yang terdaftar di Bursa Efek Indonesia. Sampel yang digunakan adalah 10 perusahaan ritel dengan teknik *purposive sampling*. Variabel yang digunakan adalah model Grover yang dapat menganalisis kondisi *financial distress* perusahaan. Hasil penelitian menggunakan metode Grover menunjukkan sebelum pandemi Covid-19 terdapat 30% dari 10 perusahaan mengalami *financial distress*. Sesudah pandemi Covid-19 terdapat 40% dari 10 perusahaan mengalami *financial distress.* Hasil uji *Wilcoxon Signed Rank* adalah 0,000 < 0,05 yang menunjukkan adanya perbedaan yang signifikan kondisi *financial distress* perusahaan sebelum dan sesudah pandemi Covid-19.

Kata Kunci : Ritel**,** *Financial Distress*, Grover

ABSTRACT

The purpose of this study was to analyze and determine differences in the financial distress conditions of retail companies listed on the Indonesia Stock Exchange before and during the Covid-19 pandemic. This study has a population of all retail companies listed on the Indonesia Stock Exchange. The sample used is 10 retail companies with purposive sampling technique. The variable used is the Grover model which can analyze the company's financial distress. The results of the study using the Grover method showed that before the Covid-19 pandemic, 30% of 10 companies experienced financial distress. During the Covid-19 pandemic, 40% of 10 companies experienced financial distress. The Wilcoxon Signed Rank test result is 0.000 < 0.05 which indicates a significant difference in the company's financial distress conditions before and during the Covid-19 pandemic.

Keywords : Retail, Financial Distress, Grover