

ABSTRACT

The purpose of the study was to see differences in financial performance before and when the covid-19 virus was first announced in Indonesia, in pharmaceutical companies listed on the IDX. The analytical method used is the Paired Sample T-Test Difference. The population in this study were all pharmaceutical companies listed on the Indonesia Stock Exchange as many as 12 companies. The sample used in this study were 11 companies in the 2019-2021 period consisting of Darya-Varia Laboratoria Tbk (DVLA), Indofarma Tbk (INAF), PT Kimia Farma Tbk (KAEF), Kalbe Farma Tbk (KLBF), Merck Tbk (BRAND, PT Phapros Tbk (PEHA), Pyridam Farma Tbk (PYFA), PT Organon Pharma Indonesia Tbk (SCPI), PT Sido Muncul Herbal and Pharmaceutical Industry Tbk (SIDO), Tempo Scan Pacific Tbk (TSPC), and Millennium Pharmacon International Tbk (SDPC). The results of the study found that there were no differences in financial performance before and during the covid-19 virus in pharmaceutical companies listed on the IDX in terms of liquidity ratios, activity ratios, and profitability ratios. Based on the results of the study, it can be concluded that there is no difference in financial performance before and during the covid-19 virus.

Keywords : Profitability,Liquidity

ABSTRAK

Tujuan Penelitian untuk melihat perbedaan kinerja keuangan sebelum dan saat virus covid-19 pertama kali di umumkan di Indonesia, pada perusahaan Farmasi yang terdaftar di BEI. Metode analisis yang digunakan adalah Uji Beda Paired Sample T-Test. Populasi dalam penelitian ini adalah seluruh perusahaan Farmasi yang terdaftar di Bursa Efek Indonesia yakni sebanyak 12 Perusahaan. Sampel yang digunakan dalam penelitian ini adalah 11 perusahaan pada periode 2018-2021 yang terdiri dari Darya-Varia Laboratoria Tbk (DVLA), Indofarma Tbk (INAF), PT Kimia Farma Tbk (KAEF), Kalbe Farma Tbk (KLBF), Merck Tbk (MERK), PT Phapros Tbk (PEHA), Pyridam Farma Tbk (PYFA), PT Organon Pharma Indonesia Tbk (SCPI), PT Industri Jamu Dan Farmasi Sido Muncul Tbk (SIDO), Tempo Scan Pacific Tbk (TSPC), dan Millennium Pharmacon International Tbk (SDPC). Hasil Penelitian menemukan bahwa tidak terdapat perbedaan kinerja keuangan sebelum dan saat virus covid-19 pada perusahaan farmasi yang terdaftar di BEI ditinjau dari rasio likuiditas, dan rasio profitabilitas. Berdasarkan hasil penelitian maka dapat disimpulkan tidak terdapat perbedaan kinerja keuangan sebelum dan saat virus covid-19.

Kata kunci: Profitabilitas, Likuiditas