

***Analysis of Financial Performance Before and During the
Covid-19 Pandemic in Chemical Sub-Sector Companies
Listed on the Indonesia Stock Exchange (IDX) for 2019 -
2022***

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ABSTRACT

This research is to observe the performance of asset allocation operating in the Chemical Sub Sector on the Indonesian Stock Market (IDX) before and after the emergence of the COVID-19 pandemic. The company's financial reports in 2019 before the pandemic and 2022 after the pandemic ended as samples. Normality testing and paired sample t-test with the help of SPSS software are tests carried out in analyzing the data. According to this study, only three ratios and 4 variables show differentiation in aspects of the budget both before and after the COVID-19 pandemic. Solvency Ratio in terms of Debt to Total Asset Ratio, Profitability Ratio is looked at from Return on Assets, and Profitability Ratio is seen from Return on Equity Liquidity Ratio in terms of Current Ratio seen from current ratio.

Keyword : *Liquidity, Profitability, Solvency, Current Ratio, Debt to Total Asset ratio, Return on Asset, and Return on Equity.*

**Analisis Kinerja Keuangan Sebelum Dan Selama
Pandemi Covid-19 Pada Perusahaan Sub Sektor Kimia
Yang Terdaftar Di Bursa Efek Indonesia (Bei) Tahun 2019
- 2022**

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ABSTRAK

Riset ini guna mengobservasi kinerja alokasi aset yang beroperasi dalam Sub Sektor Kimia di pasar saham Indonesia (BEI) sebelum maupun setelah munculnya pandemi COVID-19. Laporan keuangan perusahaan pada tahun 2019 sebelum pandemi dan tahun 2022 setelah pandemi berakhir sebagai sampelnya. Pengujian normalitas dan uji paired sample t-test dengan bantuan perangkat lunak SPSS merupakan pengujian yang dilakukan dalam menganalisis datanya. Hanya tiga rasio, dan 4 variabel menurut penelitian ini, yang menunjukkan diferensiasi aspek anggaran baik sebelum maupun setelah pandemi COVID-19. Rasio Solvabilitas ditinjau berasal Debt to Total Asset Ratio, Rasio Rentabilitas dicermati asal Return on Asset, dan Rasio Rentabilitas dilihat asal Return on Equity Rasio Likuiditas ditinjau dari Current Ratio dilihat dari rasio saat ini.

Kata Kunci : Likuiditas, Rentabilitas, Solvabilitas, *Current Ratio*, *Debt to Total Asset ratio*, *Return on Asset*, dan *Return on Equity*.