

ANALISIS KINERJA KEUANGAN SEBELUM DAN SELAMA PANDEMI COVID-19 PADA PERUSAHAAN SEKTOR PERTANIAN

**(Studi Empiris pada Perusahaan Sektor Pertanian yang
Terdaftar di Bursa Efek Indonesia (BEI) Periode Tahun
2019-2020)**

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Abstrak

Tujuan penelitian guna mendapati dan menelaah perbedaan kinerja keuangan entitas sektor pertanian yang tercatat pada Bursa Efek Indonesia (BEI) sebelum dan semasa pandemi Covid-19. Teknik dokumentasi pada data sekunder berupa akumulasi laporan keuangan tahunan entitas sektor pertanian periode 2019-2020. Metode *purposive sampling* digunakan dengan perolehan 48 sampel diolah menggunakan uji *paired sample t-test* dan uji *wilcoxon*. Diperoleh nilai keseluruhan indikator rasio lancar, rasio kas, *debt to equity ratio*, perputaran aset dan indikator *return on asset* diatas 0,05 dari ketentuan kriteria *asymp. sig* dan *sig (2-tailed)*. Mendapati hasil tiada kevariasian yang signifikan pada setiap indikator yang mengindikasikan tiada perbedaan kinerja keuangan entitas sektor pertanian sebelum dan selama pandemi Covid-19.

Kata kunci: Kinerja Keuangan, Analisis Rasio Keuangan, Sektor Pertanian, Pandemi Covid-19

Abstract

The purpose of this research is to find and examine differences in the financial performance of agricultural sector entities listed on the Indonesia Stock Exchange (IDX) before and during the Covid-19 pandemic. The documentation technique on secondary data is in the form of accumulation of annual financial statements of agricultural sector entities for the 2019-2020 period. Purposive sampling method was used with the acquisition of 48 samples processed using the paired sample t-test and Wilcoxon test. The overall value of the current ratio indicator, cash ratio, debt to equity ratio, asset turnover and return on assets indicator is above 0.05 from the asymp criteria. sig and sig (2-tailed). There were no significant variations in each indicator indicating that there was no difference in the financial performance of agricultural sector entities before and during the Covid-19 pandemic.

Keywords: Financial Performance, Financial Ratio Analysis, Agriculture Sector, Covid-19 Pandemic

