

ABSTRAK

ANALISIS LAPORAN KEUANGAN PADA PERUSAHAAN FARMASI YANG TERDAFTAR DI BURSA EFEK INDONESIA

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Penelitian ini bertujuan untuk menilai kinerja keuangan perusahaan farmasi yang terdaftar di BEI melalui analisis laporan keuangan perusahaan. Pendekatan yang digunakan adalah pendekatan deskriptif kuantitatif. Populasi dalam penelitian ini adalah perusahaan Sub Sektor Farmasi yang terdaftar di BEI periode 2018 hingga triwulan ke-tiga 2021. Sampel berjumlah sembilan perusahaan yang diperoleh melalui teknik *purposive sampling*. Data penelitian diperoleh melalui metode dokumentasi yang didapat dari data sekunder melalui laporan keuangan. Teknik analisis data menggunakan perhitungan rasio. Hasil penelitian menunjukkan bahwa kinerja perusahaan yang ditinjau melalui rasio likuiditas sebelum pandemi (2018 dan 2019) dikategorikan sangat baik. Sejak tahun 2020 likuiditas menurun akibat mahalnya bahan baku saat pandemi, dan di tahun 2021 likuiditas beberapa perusahaan mulai meningkat karena adaptasi. Rasio solvabilitas perusahaan menunjukkan bahwa selama sebelum pandemi kinerjanya dinilai masih kurang baik, dan semakin rendah akibat pandemi dikarenakan adanya kenaikan utang. Di tahun 2021 belum terjadi perubahan signifikan pada solvabilitas. Rasio profitabilitas perusahaan sudah baik sebelum pandemi. Adanya pandemi yang membutuhkan banyak produk farmasi menyebabkan profitabilitas perusahaan semakin baik dan terus meningkat hingga tahun 2021. Rasio aktivitas perusahaan menunjukkan bahwa kinerja sebelum pandemi sudah efektif. Sejak terjadinya pandemi efisiensi mulai menurun dikarenakan banyak piutang tak tertagih, kondisi persediaan terlalu banyak, dan aset kurang berkembang.

Kata Kunci: *Analisis Laporan Keuangan, Farmasi, Kinerja Perusahaan, Rasio Keuangan*

ABSTRACT

ANALYSIS OF FINANCIAL STATEMENTS ON PHARMACEUTICAL COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE

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This study aims to assess the financial performance of pharmaceutical companies listed on the IDX through analysis of the company's financial statements. The approach used is a quantitative descriptive approach. The population in this study are Pharmaceutical Sub-Sector companies listed on the Indonesia Stock Exchange for the period 2018 to the third quarter of 2021. The sample consists of nine companies obtained through purposive sampling technique. Research data obtained through the method of documentation obtained from secondary data from financial statements. Data analysis technique using ratio calculation. The results showed that the company's performance which was reviewed through the liquidity ratio before the pandemic (2018 and 2019) was categorized as very good. Since 2020 liquidity has decreased due to the high cost of raw materials during the pandemic, and in 2021 the liquidity of several companies began to increase due to adaptation. The company's solvency ratio shows that prior to the pandemic, its performance was considered to be still not good, and it was getting lower due to the pandemic due to an increase in debt. In 2021 there has been no significant change in solvency. The company's profitability ratios were already good before the pandemic. The existence of a pandemic that requires a lot of pharmaceutical products has caused the company's profitability to get better and continue to increase until 2021. The company's activity ratio shows that the performance before the pandemic has been effective. Since the pandemic, efficiency has started to decline due to a lot of bad debts, too much inventory, and underdeveloped assets.

Keywords: *Financial Statement Analysis, Pharmacy, Company Performance, Financial Ratios.*