

ABSTRAK

ANALISIS KINERJA KEUANGAN PADA PERUSAHAAN SUB SEKTOR MAKANAN DAN MINUMAN YANG TERDAFTAR DI BURSA EFEK INDONESIA SEBELUM DAN SAAT PANDEMI COVID-19 (PERIODE 2018-2022)

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Penelitian ini bertujuan untuk menilai kinerja keuangan perusahaan Sub Sektor Makanan dan Minuman yang terdaftar di BEI sebelum dan saat pandemi Covid-19 (periode 2018-2022) melalui analisis laporan keuangan perusahaan dan menggunakan pendekatan deskriptif kuantitatif. Populasi dalam penelitian ini adalah perusahaan Sub Sektor Makanan dan Minuman yang terdaftar di BEI. Sampel berjumlah enam perusahaan yang diperoleh melalui teknik *purposive sampling*. Data penelitian diperoleh dengan studi literatur, dokumentasi dari data sekunder melalui laporan keuangan, di analisis menggunakan Rasio Likuiditas (Rasio Lancar, Rasio Cepat, Rasio Kas), Rasio Solvabilitas (Rasio Utang terhadap Aset, Rasio Utang terhadap Ekuitas, Rasio Cakupan Bunga), Rasio Profitabilitas (Rasio Pengembalian atas Aset, Rasio Pengembalian atas Ekuitas, Margin Laba Kotor, Margin Laba Bersih), Rasio Aktivitas (Rasio Perputaran Piutang, Rasio Perputaran Persediaan, Rasio Perputaran Total Aset, Rasio Perputaran Modal Kerja, Rasio Perputaran Total Aset Tetap) dan Rasio Pasar (Rasio Laba per Saham, Rasio Harga Laba). Berdasarkan penelitian tersebut dapat disimpulkan bahwa perusahaan Sub Sektor Makanan dan Minuman yang terdaftar di BEI sebelum dan saat pandemi Covid-19 (periode 2018-2022) yang memenuhi kriteria berdasarkan rasio diatas adalah PT Multi Bintang Indonesia Tbk, PT Indofood Sukses Makmur Tbk, PT Mayora Indah Tbk, PT Siantar Trop Tbk, dan PT Ultrajaya Milk Industri & Trading Company Tbk.

Kata Kunci : *Kinerja Keuangan, Laporan Keuangan, Rasio Keuangan*

ABSTRACT

ANALYSIS OF FINANCIAL PERFORMANCE IN FOOD AND BEVERAGE SUB-SECTOR COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE BEFORE AND DURING THE COVID-19 PANDEMIC (2018-2022 PERIOD)

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This study aims to assess the financial performance of Food and Beverage Sub-Sector companies listed on the IDX before and during the Covid-19 pandemic (2018-2022 period) through company financial reports and using a quantitative descriptive analysis approach. The population in this study is the Food and Beverage Sub Sector companies listed on the IDX. The sample is six companies obtained through purposive sampling technique. Research data obtained by literature study, secondary data through financial reports, analyzed using Liquidity Ratios (Current Ratio, Quick Ratio, Cash Ratio), Solvability Ratios (Debt to Assets Ratio, Debt to Equity Ratio, Time Interest Earned Ratio), Profitability Ratios (Return on Asset Ratio, Return on Equity Ratio, Gross Profit Margin, Net Profit Margin), Activity Ratio (Receivables Turnover Ratio, Inventory Turnover Ratio, Total Asset Turnover Ratio, Working Capital Turnover Ratio, Fixed Asset Turnover Ratio) and Market Ratio (Earnings per Share Ratio, Earnings Price Ratio). Based on this research, it can be concluded that the Food and Beverage Sub-Sector companies listed on the IDX before and during the Covid-19 pandemic (2018-2022 period) that met the criteria based on the above ratio were PT Multi Bintang Indonesia Tbk, PT Indofood Sukses Makmur Tbk, PT Mayora Indah Tbk, PT Siantar Trop Tbk, and PT Ultrajaya Milk Industry & Trading Company Tbk.

Keywords: Financial Performance, Financial Statements, Financial Ratios