

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui perbedaan kinerja keuangan sebelum dan selama pandemi covid-19 sub sektor otomotif dan komponen pada tahun 2018 – 2021 dengan melakukan analisis uji beda pada rasio keuangan. Rasio keuangan yang diteliti yaitu : *current asset* (CR), *return on asset* (ROA), *debt to asset ratio* (DAR), dan *total asset turnover* (TATO). Populasi dalam penelitian ini adalah perusahaan sub sektor otomotif dan komponen yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2018 – 2021. Sampel dalam penelitian ini berjumlah 12 perusahaan yang diperoleh dengan teknik *purposive sampling*. Rasio keuangan yang digunakan dihitung dengan periode rata-rata sebelum dan selama pandemi covid-19. Teknik analisa data yang dilakukan menggunakan pengujian *paired sample t-test* yang sebelumnya dilakukan uji normalitas. Hasil dari penelitian ini menunjukkan tidak ada perbedaan signifikan rasio keuangan pada variabel *current asset* (CR), *return on asset* (ROA) dan *debt to asset ratio* (DAR) sebelum dan selama pandemi Covid-19 sedangkan pada variabel *total asset turnover* (TATO) terdapat perbedaan antara sebelum dan selama pandemi Covid-19.

**Kata Kunci:** *Current Ratio, Return on Asset, Debt to Asset Ratio, dan Total Asset Turnover*

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## **ABSTRACT**

*This study aims to find out the differences in financial performance before and during the COVID-19 pandemic of automotive and component sub sectors in 2018–2021 by conducting different test analysis on financial ratios. The financial ratios studied were: current assets (CR), return on assets (ROA), debt to assets ratio (DAR), and total assets turnover (TATO). The population in this study is the automotive and component sub-sector companies listed on the Indonesia Stock Exchange (BEI) in 2018 – 2021. The samples in this study were 12 companies obtained using purposive sampling techniques. The financial ratio used was calculated by averaging the period before and during the COVID-19 pandemic. Data analysis techniques are performed using paired sample t-test tests that were previously conducted on normality tests. The results of this study showed no significant difference in financial ratios in the current asset (CR) variable, return asset (ROA) and debt asset ratio (DAR) before and during the COVID-19 pandemic while in the total asset turnover (TATO) variable there were differences between before and during the COVID-19 pandemic.*

**Keywords:** *Current Ratio, Return on Asset, Debt to Asset Ratio, and Total Asset Turnover*



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