

ABSTRAK

Penelitian ini bertujuan untuk mengetahui dan menganalisis apakah terdapat perbedaan atau tidak antara rasio keuangan sebelum dan pada saat pandemi Covid-19 pada emiten sub sektor ritel periode (2018-2021). Rasio keuangan yang digunakan dalam penelitian ini adalah *current ratio (CR)*, *quick ratio (QR)*, *debt to asset ratio (DAR)*, *debt to equity ratio (DER)*, *inventory turnover (ITO)*, *payable turnover (PTO)*, *net profit margin (NPM)* dan *return on equity (ROE)*. Pengambilan sampel dilakukan dengan metode *purposive sampling*. Sehingga diperoleh 24 emiten ritel sebagai sampel. Metode analisis data yang digunakan yaitu *willcoxon signed rank t-test* yang sebelumnya dilakukan uji normalitas. Hasil analisis data menunjukkan terdapat perbedaan pada alat ukur *debt to asset ratio (DAR)*, *debt to equity ratio (DER)*, *inventory turnover (ITO)*, *payable turnover (PTO)*, *net profit margin (NPM)* dan *return on equity (ROE)* antara sebelum dan pada saat pandemi Covid-19. Serta tidak terdapat perbedaan pada alat ukur *current ratio (CR)* dan *quick ratio (QR)* sebelum dan pada saat pandemi Covid-19.

Kata kunci: *Current Ratio (CR)*, *Quick Ratio (QR)*, *Debt to Asset Ratio (DAR)*, *Debt to Equity Ratio (DER)*, *Inventory Turnover (ITO)*, *Payable Turnover (PTO)*, *Net Profit Margin (NPM)* dan *Return on Equity (ROE)*.



ABSTRACT

The purpose of this study is to identify and analyze any differences in financial ratios in the company's sub-sector of Retail before and during the Covid-19 pandemic in the period 2018-2021. The ratios being used are *current ratio (CR)*, *quick ratio (QR)*, *debt to asset ratio (DAR)*, *debt to equity ratio (DER)*, *inventory turnover (ITO)*, *payable turnover (PTO)*, *net profit margin (NPM)* and *return on equity (ROE)*. Sampling was done by purposive sampling method, and 24 companies were selected as samples. Wilcoxon signed rank t-test which was used previously is a normality test this study finds differences in *debt to asset ratio (DAR)*, *debt to equity ratio (DER)*, *inventory turnover (ITO)*, *payable turnover (PTO)*, *net profit margin (NPM)* and *return on equity (ROE)*, but not in a *current ratio (CR)* and *quick ratio (QR)*.

Keywords: *Current Ratio (CR)*, *Quick Ratio (QR)*, *Debt to Asset Ratio (DAR)*, *Debt to Equity Ratio (DER)*, *Inventory Turnover (ITO)*, *Payable Turnover (PTO)*, *Net Profit Margin (NPM)* and *Return on Equity (ROE)*.

