Financial Performance Analysis of Companies in The Primary Consumer Goods Sector Before and During Covid-19

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Abstract

This study was conducted to find out whether there are differences in the financial performance of the Primary Consumer Goods Sector Companies between before and during the Covid-19 outbreak. This study uses a probability sampling technique using the Slovin formula, and the number of samples obtained is 72 companies. The period in this study is one year before and one year during the occurrence of Covid-19. Data processing using SPSS 28 with the Wilcoxon Signed Rank Test analysis technique. The results in the study state that the profitability and activity variables are different, as well as for the liquidity and solvency variables there are no differences before and during Covid-19.

Keywords: Before and During Covid-19, Liquidity, Solvency, Profitability, Activity.

Analisis Kinerja Keuangan Perusahaan
Sektor Barang Konsumen Primer Sebelum dan Saat Covid-19

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Abstrak

Penelitian ini dilakukan untuk mencari tahu apakah terdapat perbedaan dari kinerja keuangan Perusahaan Sektor Barang Konsumen Primer antara sebelum dan saat terjadi Covid-19. Penelitian ini menggunakan teknik *probability sampling* dengan menggunakan rumus slovin, dan didapatkan jumlah sampel sebanyak 72 perusahaan. Periode dalam penelitian ini adalah satu tahun sebelum dan satu tahun saat terjadinya Covid-19. Pengolahan data menggunakan SPSS 28 dengan teknik analisisi *Wilcoxon Signed Rank Test.* Hasil dalam penelitian menyatakan bahwa untuk variabel profitabilitas dan aktivitas berbeda, serta untuk variabel likuiditas dan solvabilitas tidak berbeda sebelum dan saat Covid-19.

Kata Kunci: Sebelum dan saat Covid-19, Likuiditas, Solvabilitas, Profitabilitas, Aktivitas.