

ABSTRAK

**ANALISIS PERBANDINGAN FINANCIAL PERFORMANCE,
FINANCIAL DISTRESS, DAN NILAI PERUSAHAAN SEBELUM DAN
DISAAT PANDEMI COVID 19
(Studi Empiris pada Perusahaan Manufaktur yang terdaftar di BEI tahun
2018-2021)**

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Penelitian ini bertujuan untuk memperoleh bukti secara empiris mengenai Analisis Perbandingan *Financial Performance*, *Financial Distress*, dan Nilai Perusahaan sebelum dan disaat pandemi Covid 19. Terdapat tiga variabel yaitu *financial performance*, *financial distress*, dan nilai perusahaan. Data dalam penelitian ini menggunakan data sekunder yang diperoleh berupa data laporan tahunan dan laporan keuangan perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI). Periode pengamatan yang dilakukan adalah sebelum dan disaat pandemi Covid 19, yaitu tahun 2018-2021. Metode penelitian ini dilakukan dengan menggunakan Statistik Deskriptif, Uji Normalitas, dan *Paired Sample T-test* dengan program SPSS versi 23. Hasil penelitian menunjukkan bahwa terdapat perbedaan yang signifikan antara *Financial Performance*, *Financial Distress*, dan Nilai Perusahaan selama sebelum dan disaat pandemi Covid 19.

Kata Kunci: *Financial Performance*, *Financial Distress*, Nilai Perusahaan, Pandemi Covid 19

ABSTRACT

A COMPARATIVE ANALYSIS OF FINANCIAL PERFORMANCE, FINANCIAL DISTRESS, AND COMPANY VALUE BEFORE AND DURING THE COVID-19 PANDEMIC

**(An Empirical Study on Manufacturing Companies listed on the IDX in
2018-2021)**

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The purpose of this study was to obtain empirical evidence regarding A Comparative Analysis of Financial Performance, Financial Distress, and Company Value before and during the Covid 19 pandemic. There were three variables, namely financial performance, financial distress, and firm value. The data in this study used secondary data obtained in the form of annual report data and financial statements of manufacturing companies listed on the Indonesia Stock Exchange (IDX). The observation period was before and during the Covid 19 pandemic, namely from 2018 to 2021. This research method was carried out using Descriptive Statistics, Normality Test, and Paired Sample T-test with SPSS version 23 program. The result showed that there were significant differences between Financial Performance, Financial Distress, and Company Value during before and during the Covid 19 pandemic.

Keywords: Financial Performance, Financial Distress, Company Value, Covid 19 Pandemic