

ABSTRAK

Tujuan penelitian ini adalah untuk mengetahui dan menganalisa bagaimana kinerja keuangan Industri Farmasi Di Bursa Efek Indonesia periode 2020 studi masa pandemi covid-19 dengan menggunakan laporan keuangan triwulan 1-3 berdasarkan rasio profitabilitas. Objek dalam penelitian ini adalah Industri Farmasi Di Bursa Efek Indonesia yang akan diuji sebanyak 10 perusahaan. Teknik analisis data menggunakan pengukuran rasio profitabilitas. Berdasarkan hasil analisis dapat disimpulkan bahwa kinerja keuangan Industri Farmasi Di Bursa Efek Indonesia periode 2020 studi masa pandemi covid-19 berdasarkan hasil perhitungan *Gross Profit Margin* dinilai sangat baik hal ini berdasarkan hasil perhitungan rata-rata sudah diatas standar industri, hasil perhitungan *Net Profit Margin* dinilai kurang baik hal ini berdasarkan hasil perhitungan rata-rata masih dibawah standar industri, *Return on Assets* dinilai kurang baik hal ini berdasarkan hasil perhitungan rata-rata masih dibawah standar industri, *Return on Equity* dinilai kurang baik hal ini berdasarkan hasil perhitungan rata-rata masih dibawah standar industri, *Return on Investments* dinilai kurang baik hal ini berdasarkan hasil perhitungan rata-rata masih dibawah standar industri , *Operating Profit Margin* dinilai sangat kurang baik hal ini berdsarkan hasil perhitungan rata-rata masih jauh dibawah standar industri, dan *Earning Per Share* dinilai sangat baik hal ini berdasarkan hasil perhitungan rata-rata yang meningkat setiap triwulannya.

Kata Kunci : *Kinerja Keuangan, Rasio Profitabilitas.*

ABSTRACT

The purpose of this study is to find out and analyze how the financial performance of the Pharmaceutical Industry on the Indonesia Stock Exchange for the 2020 study period of the covid-19 pandemic using quarterly 1-3 financial reports based on profitability ratios. The object of this research is the Pharmaceutical Industry on the Indonesia Stock Exchange which will be tested by 10 companies. The data analysis technique uses the measurement of profitability ratios. Based on the results of the analysis, it can be concluded that the financial performance of the Pharmaceutical Industry on the Indonesia Stock Exchange for the 2020 period of the study during the COVID-19 pandemic based on the results of the *Gross Profit Margin* calculation is considered very good this is based on the results of the average calculation which is above the industry standard, the results of the calculation of the *net profit margin* are considered not good, this is based on the results of the average calculation, which is still below the industry standard, *Return on Assets* is considered not good this is based on the results of the average calculation is still below the industry standard, *Return on Equity* is considered not good this is based on the calculation results the average is still below industry standards, *Return on Investments* is considered not good this is based on the results of the average calculation is still below the industry standard, *Operating Profit Margin* is considered very poor, this is based on the average calculation results are still far below the industry standard, and *Earning Per Share* is considered very good this is based on the results an average profit that increases every quarter.

Keywords : *financial performance, profitability ratio*