ABSTRAK

Penelitian ini dilakukan bertujuan untuk mengetahui dan menganalisis apakah terdapat perbedaan kinerja keuangan perusahaan sektor pertambangan yang terdaftrar di Bursa Efek Indonesia (BEI) sebelum dan saat pandemi *covid*-19. Rasio keuangan yang digunakan *return on assets, return on equity, debt to equity ratio*, *total assets turnover*, *current ratio*, *quick ratio*, *earning per share*. Populasi dalam penelitian ini adalah perusahaan sektor pertambangan yang terdaftar di BEI periode 2018-2021. Pengambilan sampel dilakukan menggunkan metode *purposive sampling*, sehingga memperoleh 20 perusahaan sebagai sampel penelitian. Metode analisis data yang digunakan yaitu *paired sample t-test* dan *wilcoxon signed rank test*. Dari hasil analisis data menunjukkan bahwa tidak terdapat perbedaan pada rasio *return on assets* (ROA), *return on equity* (ROE), *debt to equity ratio* (DER), *earning per share* (EPS) antara sebelum dan saat pandemi *covid*-19. Serta terdapat perbedaan pada *total assets turnover* (TATO), *current ratio* (CR), *quick ratio* (QR) antara sebelum dan saat pandemi *covid*-19.

Kata kunci : Kinerja Keuangan, Rasio Keuangan, Pandemi *Covid*-19.

ABSTRACT

This study aims to determine and analyze whether there are differences in the financial performance of mining sector companies listed on the Indonesia Stock Exchange before and during the covid-19 pandemic. The financial ratios used are return on assets, return on equity, debt to equity ratio, total assets turnover, current ratio, quick ratio, earnings per share. The population in this study are mining sector companies listed on the Indonesia Stock Exchange for the period 2018-2021. Sampling was carried out using purposive sampling method, so as to obtain 20 companies as research samples. The data analysis method used is the paired sample t-test and the Wilcoxon signed rank test. The results of data analysis show that there is no difference in return on assets, return on equity, debt to equity ratio, earnings per share between before and during the covid-19 pandemic. And there are differences in total assets turnover, current ratio, quick ratio between before and during the covid-19 pandemic.

Keywords: *Financial Performance, Financial Ratios, Covid-19 Pandemic.*