

## Intisari

Penelitian ini bertujuan untuk mengetahui kinerja dan tren kinerja keuangan PT Charoen Pokphand Indonesia Tbk dari aspek likuiditas, solvabilitas dan profitabilitas serta perbedaan kinerja keuangan PT Charoen Pokphand Indonesia Tbk sebelum dan selama pandemi Covid-19. Jenis penelitian yang digunakan adalah penelitian deskriptif dengan menggunakan pendekatan kuantitatif. Data yang digunakan adalah data sekunder yang bersumber dari laporan keuangan PT Charoen Pokphand Indonesia Tbk selama periode 2017-2022. Hasil penelitian menunjukkan bahwa rasio likuiditas (*Current Ratio*, *Quick Ratio*, dan *Cash Ratio*) PT Charoend Pokphand Indoensia Tbk mengalami penurunan. Rasio solvabilitas (*Debt to Assets Ratio* dan *Debt to Equity Ratio*) mengalami peningkatan. Rasio profitabilitas (*Return on Assets*, *Gross Profit Margin*, *Operating Profit Margin*, dan *Net Profit Margin*) mengalami peningkatan. Kinerja keuangan perusahaan tampil lebih baik pada periode 2017-2019. Rasio keuangan yang menunjukkan perbedaan rata-rata secara non signifikan antara periode sebelum dan selama pandemi Covid-19 dengan periode selama pandemi Covid-19 adalah *Current Ratio*, *Quick Ratio*, *Cash Ratio*, *RoA*, *GPM*, dan *OPM*. Kesimpulannya PT Charoen Pokphand Indonesia Tbk berkinerja lebih baik sebelum pandemi Covid-19 (2017-2019).

**Kata Kunci:** kinerja keuangan, likuiditas, solvabilitas, profitabilitas

## Abstract

*This research aims to analyze trends of financial performance of PT Charoen Pokphand Indonesia Tbk from the aspects of liquidity, solvability and profitability as well as differences in the financial performance of PT Charoen Pokphand Indonesia Tbk before and during the Covid-19 pandemic. The type of research used is descriptive research using a quantitative approach. The data used is secondary data sourced from the financial reports of PT Charoen Pokphand Indonesia Tbk during the 2017-2022 period. The research results show that the liquidity ratios (Current Ratio, Quick Ratio and Cash Ratio) of PT Charoend Pokphand Indonesia Tbk have decreased. Solvency ratios (Debt to Assets Ratio and Debt to Equity Ratio) have increased. Profitability ratios (Return on Assets, Gross Profit Margin, Operating Profit Margin, and Net Profit Margin) have increased. The company's financial performance performed better in the 2017-2019 period. Financial ratios that show non-significant average differences between the period before and during the Covid-19 pandemic and the period during the Covid-19 pandemic are the Current Ratio, Quick Ratio, Cash Ratio, RoA, GPM, and OPM. In conclusion, PT Charoen Pokphand Indonesia Tbk performed better before the Covid-19 pandemic (2017-2019).*

**Key words:** *financial performance, liquidity, and solvability, profitability*