

## INTISARI

Penelitian ini bertujuan untuk menganalisis dan membandingkan kinerja keuangan PT Aneka Tambang Tbk sebelum dan selama masa pandemi Covid-19 menggunakan rasio keuangan. Metodologi penelitian yang digunakan adalah analisis deskriptif dengan pendekatan kuantitatif, memanfaatkan data keuangan perusahaan dari tahun 2018 hingga 2022. Rasio keuangan yang dianalisis meliputi rasio likuiditas, rasio solvabilitas, *Sales Growth*, dan rasio profitabilitas. Hasil penelitian menunjukkan bahwa pandemi Covid-19 memberikan dampak signifikan terhadap kinerja keuangan PT Aneka Tambang Tbk. Rasio likuiditas mengalami penurunan, mengindikasikan kesulitan dalam memenuhi kewajiban jangka pendek. Rasio solvabilitas menunjukkan peningkatan utang, sedangkan *Sales Growth* menunjukkan penurunan laju pertumbuhan penjualan. Namun, rasio profitabilitas mengalami kenaikan, menandakan kemampuan perusahaan dalam menghasilkan laba di tengah kondisi pandemi. Penelitian ini memberikan wawasan penting bagi para investor dan pemangku kepentingan dalam menilai kinerja keuangan perusahaan selama masa krisis.

Kata Kunci: Rasio Keuangan, Kinerja Keuangan, Pandemi Covid-19, PT Aneka Tambang Tbk.

## **ABSTRACT**

*The objective of this research is to analyze and compare the financial performance of PT Aneka Tambang Tbk before and during the Covid-19 pandemic, utilizing financial ratios. The research methodology employed is descriptive analysis with a quantitative approach, leveraging financial data of the company from 2018 to 2022. The financial ratios analyzed include liquidity, solvability, sales growth, and profitability ratios. The findings indicate that the Covid-19 pandemic has significantly impacted the financial performance of PT Aneka Tambang Tbk. There is a decline in liquidity ratios, suggesting challenges in meeting short-term obligations. Solvability ratios show an increase in debt, Whereas sales growth reflects a decline in the velocity of sales growth. However, profitability ratios have improved, indicating the company's ability to generate profit amidst the pandemic conditions. This study provides crucial insights for investors and stakeholders in evaluating the company's financial performance during times of crisis.*

*Keywords: Financial Ratios, Financial Performance, Covid-19 Pandemic, PT Aneka Tambang Tbk.*