

KONDISI KEUANGAN PERUSAHAAN FARMASI DI TENGAH WABAH CORONAVIRUS (Covid-19)

Yacobo P. Sijabat*¹

Heni Hirawati¹

Axel Giovanni¹

Nava Yansi Anggraeni¹

¹Program Studi Manajemen, Fakultas Ekonomi, Universitas Tidar, Indonesia

Abstrak

Penelitian ini bertujuan untuk menguji pengaruh ratio aktivitas (*Total Asset Turn Over*), Rasio Leverage/Solvabilitas, ukuran perusahaan (aset) terhadap penghasilan laba perusahaan-perusahaan farmasi yang terdaftar di BEI. Pengamatan dilakukan di tengah wabah koronavirus yang dimulai pada bulan April 2020 hingga Maret. Metode penelitian menggunakan regresi data panel dan diolah dengan software STATA versi 16.0. Hasil penelitian menunjukkan bahwa Ukuran perusahaan dan leverage berpengaruh terhadap profitabilitas. Sedangkan, Rato Aktivitas atau TATO tidak berpengaruh terhadap profitabilitas.

Kata Kunci: ; TATO; leverage; Profitabilitas; Ukuran perusahaan; Farmasi; Koronavirus

Abstract

This study examines the effect of the activity ratio (Total Asset Turn Over), Leverage/Solvency Ratio, and firm size (assets) on pharmaceutical companies' earnings listed on the IDX, carried out during the coronavirus outbreak began in April 2020 until March. The research method uses panel data regression and the processed with STATA software version 16.0. The results showed that firm size and leverage affected profitability. Meanwhile, Activity Ratio or TATO does not affect profitability.

Keyword: TATO; Leverage; Profitability; Size; pharmaceutical; coronavirus

Article History: Received: (05-09-2021); Revised: (22-10-2021); and Published: (30-11-2021)

Copyright © 2021 Yacobo P. Sijabat, Heni Hirawati, Axel Giovanni, Nava Yansi Anggraeni

How to cite this article: Sijabat, Y.P., Hirawati, H., Giovanni, A., dan Anggraeni, N.Y. (2021). Kondisi Keuangan Perusahaan Farmasi Di Tengah Wabah Koronavirus (Covid-19). *Managemant Insight: Jurnal Ilmiah Manajemen*. 16(2), 164-174

Retrieved from: <https://ejournal.unib.ac.id/index.php/Insight>