

ABSTRAK

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Penelitian ini dimaksud untuk mengetahui kinerja keuangan keuangan sebelum dan sesudah *right issue* di Bursa Eek Indonesia tahun 2019-2022. Dalam penelitian ini sampel yang diambil adalah perusahaan *right issue* yang terdaftar di Bursa Efek Indonesia tahun 2019-2022 yaitu sebanyak 100 perusahaan. Teknik pengumpulan data yang digunakan dalam penelitian ini dengan mengumpulkan dokumentasi berupa laporan keuangan perusahaan *right issue* yang terdaftar di Bursa Efek Indoenesia tahun 2019-2022. Metode analisa data yang digunakan dalam penelitian ini adalah menggunakan uji *kolomogorov smirnov test*, uji *Paired Sample T-test* dan *Wilcoxon Signed Ranks Test*. Hasil penelitian menunjukkan bahwa pada uji *paired sample t-test* diperoleh *Debt to Equity Ratio* sebelum dan sesudah *right issue* memiliki nilai yang berbeda, sedangkan *Return on Equity*, *Current Ratio* dan *Total Asset Turnover* sebelum dan sesudah *right issue* tidak berbeda. Berbeda dengan hasil uji *Wilcoxon Signed Ranks Test* menunjukkan hasil penelitian bahwa *Return on Equity* dan *Debt to Equity Ratio* sebelum dan sesudah *right issue* berbeda, sedangkan *Current Ratio* dan *Total Asset Turnover* sebelum dan sesudah *right issue* tidak berbeda. Diharapkan penelitian ini mampu memberikan masukan pada para investor perusahaan dalam berinvestasi pada perusahaan yang melakukan *right issue*.

Kata Kunci : *Return on Equity*, *Current Ratio*, *Debt to Equity Ratio*, *Total Asset Turnover*

ABSTRACT

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Title : Financial Performance Before and After Right Issue on the Indonesia Stock Exchange in 2019-2022

This study is intended to determine the financial performance before and after the rights issue on the Indonesia Stock Exchange in 2019-2022. In this study, the sample taken was the rights issue companies listed on the Indonesia Stock Exchange in 2019-2022, namely 100 companies. The data collection technique used in this study was to collect documentation in the form of financial reports of rights issue companies listed on the Indonesia Stock Exchange in 2019-2022. The data analysis method used in this study was to use the Kolomogorov Smirnov test, the Paired Sample T-test and the Wilcoxon Signed Ranks Test. The results of the study showed that in the paired sample t-test, the Debt to Equity Ratio before and after the rights issue had different values, while the Return on Equity, Current Ratio and Total Asset Turnover before and after the rights issue were not different. In contrast to the results of the Wilcoxon Signed Ranks Test, the results of the study show that Return on Equity and Debt to Equity Ratio before and after the rights issue are different, while the Current Ratio and Total Asset Turnover before and after the rights issue are not different. It is hoped that this study can provide input to corporate investors in investing in companies that conduct rights issues.

Keywords: Return on Equity, Current Ratio, Debt to Equity Ratio, Total Asset Turnover