ABSTRAK

MIFTAHUL JANNAH ILYAS. 2025. *Analisis Kinerja Keuangan Sebelum dan Sesudah Right Issue Pada Perusahaan Sektor Perbankan di BEI*. Skripsi. Program Studi Manajemen Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Makassar. Pembimbing: Ismail Badollahi dan A. Tenri Syahriani.

Penelitian ini bertujuan untuk mengetahui kondisi kinerja keuangan perusahaan sektor perbankan yang terdaftar di Bursa Efek Indonesia (BEI) sebelum dan sesudah pelaksanaan *right issue*. Jenis penelitian bersifat kuantitatif dengan menggunakan data sekunder yaitu berupa laporan keuangan perusahaan perbankan yang terdaftar di BEI. Populasi dalam peneltian ini 52 perusahaan perbankan dengan jumlah sampel 5 perusahaan perbankan yang dipilih menggunakan metode *purposive sampling* dengan kriteria tertentu. Metode analisis data yang digunakan yaitu analisis deskriptif kuantitatif. Data dianalisis dengan membandingkan rasio-rasio keuangan perusahaan sebelum dan sesudah *right issue*. Hasil penelitian menunjukkan bahwa kinerja keuangan dengan proksi *Return on Assets* (ROA), *Current Ratio* (CR), dan *Total Assets Turnover* (TATO) tidak menunjukkan perbedaan sebelum dan sesudah *right issue*, sedangkan kinerja keuangan dengan proksi *Debt to Equity Ratio* (DER) menunjukkan perbedaan sebelum dan sesudah *right issue*.

***Kata Kunci** : Kinerja Keuangan, Right Issue, Purposive Sampling, ROA, DER, CR, TATO*

ABSTRACT

MIFTAHUL JANNAH ILYAS. 2025. Analysis of Financial Performance Before and After Right Issue in Banking Sector Companies on the IDX. Thesis. Management Study Program, Faculty of Economics and Business, Muhammadiyah University of Makassar. Supervisor: Ismail Badollahi and A. Tenri Syahriani.

This study aims to determine the condition of the financial performance of banking sector companies listed on the Indonesia Stock Exchange (IDX) before and after the implementation of the right issue. This type of research is quantitative using secondary data, namely in the form of financial statements of banking companies listed on the IDX. The population in this research is 52 banking companies with a total sample of 5 banking companies selected using purposive sampling method with certain criteria. The data analysis method used is quantitative descriptive analysis. The data was analyzed by comparing the company's financial ratios before and after the right issue. The results showed that financial performance with the proxy Return on Assets (ROA), Current Ratio (CR), and Total Assets Turnover (TATO) did not show differences before and after the right issue, while financial performance with the proxy Debt to Equity Ratio (DER) showed differences before and after the right issue.

Keywords: *Financial Performance, Right Issue, Purposive Sampling, ROA, DER, CR, TATO*