

ABSTRACT

The Covid-19 pandemic has had an impact on manufacturing companies listed on the IDX. This research aims to examine the comparison of financial performance and audit report lag before and during the Covid-19 pandemic. The research variables used are Current Ratio which represents liquidity, Return on Assets as a measure of profitability, Debt to Equity Ratio as a proxy for solvability, and Audit Report Lag.

The population used in the research were all manufacturing companies in Indonesia. The sampling method used was purposive sampling, with 1134 samples obtained. The periods taken in this research were 2017-2019 (before Covid-19) and 2020-2022 (during Covid-19). The comparative analysis technique used is the Wilcoxon Signed Ranked Test.

The results of the analysis show that the profitability and audit report lag variables of manufacturing companies have differences before and during the Covid-19 pandemic. Meanwhile, the liquidity and solvency variables of manufacturing companies did not differ before and during the Covid-19 pandemic.

Keywords: Liquidity, Profitability, Solvability, and Audit Report Lag