

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui perbedaan kinerja keuangan perusahaan yang terdaftar di Bursa Efek Indonesia sebelum perusahaan melakukan kegiatan right issue dan setelah perusahaan melakukan kegiatan right issue. Right issue adalah penawaran saham tambahan di luar saham perdana. data yang diambil adalah perusahaan yang melakukan rights issue pada tahun 2017-2020. Data penelitian diambil dari [www.idx.com](http://www.idx.com). Variabel yang digunakan untuk mengukur kinerja keuangan perusahaan adalah return on assets (ROA), debt to equity ratio (DER), current ratio (CR) dan price to book value (PBV). Teknik pengambilan sampel menggunakan metode purposive sampling. Sampel perusahaan yang digunakan adalah 20 perusahaan di Bursa Efek Indonesia yang melakukan right issue selama tahun penelitian. Pengujian hipotesis menggunakan metode uji beda (paired sample t-test). Hasil penelitian menunjukkan bahwa tidak ada pengaruh terhadap return on assets antara waktu sebelum dan sesudah rights issue yang diupayakan oleh industri yang terdaftar di BEI. debt to equity ratio berpengaruh antara waktu sebelum dan sesudah right issue yang dilakukan oleh industri yang tercatat di BEI. current ratio dan harga serta nilai buku tidak berpengaruh antara waktu sebelum dan sesudah rights issue yang dicoba oleh industri yang terdaftar di BEI.

**Kata Kunci :** Right Issue, Kinerja Keuangan, ROA, CR

## **ABSTRACK**

*This study aims to determine the differences in the financial performance of companies listed on the Indonesian stock exchange before the company conducts rights issue activities and after the company conducts rights issue activities. Right issue is the offering of additional shares beyond the initial shares. the data taken are companies that issue rights issues in 2017-2020. Research data is taken from www.idx.com .The variables used to measure the company's financial performance are return on assets (ROA), debt to equity ratio (DER), current ratio (CR) and price to book value (PBV). The sampling technique used purposive sampling method. The sample companies used were 20 companies on the Indonesian stock exchange that conducted rights issues during the research year. Hypothesis testing using a different test method (paired sample t-test).The results of the study indicate that there is no effect on the return on assets between the time before and after the rights issue that is attempted by the industries listed on the BEI. the debt to equity ratio has an effect between the time before and after the rights issue that is carried out by industries listed on the IDX, the current ratio and price too book value have no effect between the time before and after the rights issue that was tried by industries listed on the IDX.*

**Keywords : right issue, financial performance, ROA,CR**