

## **ABSTRACT**

*This study aims to analyze the financial statements during the pandemi Covid-19. There are four financial variables used, namely the receivable collection period, inventory conversion period, payable deferral period and intangible asset.*

*This study used population in non-financial companies listed on the Indonesia Stock Exchange in 2020-2021 obtained from annual reports and bloomberg database. By using purposive sampling method 310 were selected. The analytical method used is multiple linear regression analysis using the SPSS version 26.*

*The results of this study showed that the receivable collection period and payable deferral period have positive effect on profitability meanwhile inventory conversion period and intangible asset have negative influence on profitability during the pandemi Covid-19.*

*Keywords: profitability, receivable collection period, inventory conversion period, payable deferral period, intangible asset.*

