

## ***ABSTRACT***

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*Judul : **Comparative Analysis of Financial Performance National Fertilizer Production Before and During Russian Ukraine Conflict (Period 2019-2022)***

*This study aimed to investigate potential disparities in the financial performance of domestic fertilizer manufacturers prior to and amidst the Russia-Ukraine conflict. Commencing in February 2022, the Russia-Ukraine conflict exerted considerable influence on the global agricultural domain, notably affecting Indonesia. The repercussions experienced in Indonesia encompassed scarcities and exorbitant prices of fertilizers and their raw materials, inevitably influencing the operational efficacy of domestic fertilizer producers.*

*The assessment of company performance entailed a comprehensive analysis employing ratio analysis and the Economic Value Added (EVA) methodology. This research adopted a comparative approach, juxtaposing the performance metrics of fertilizer manufacturers during the pre-conflict years of 2019, 2020, and 2021 against the conflict year of 2022. The data analysis was conducted utilizing the Wilcoxon Signed Rank Test through the SPSS software.*

*The findings of the study indicate that the Russia-Ukraine conflict yielded an inconsequential impact on the financial performance of domestic fertilizer producers when assessed through the financial ratio approach. However, a discernible impact was observed on the financial performance of domestic fertilizer manufacturers when evaluated using the EVA approach.*

*Keywords: Financial Performance, Ratio Analysis, Economic Value Added, Fertilizer Manufacturing Company, Russia-Ukraine conflict.*