

ABSTRAK

Penelitian ini bertujuan untuk menganalisis kinerja keuangan sebelum dan saat pandemi covid-19 pada perusahaan yang ada dalam daftar LQ45 sepanjang tahun 2018-2021. Kinerja keuangan diukur menggunakan profitabilitas (*Return On Asset*), likuiditas (*Current Ratio*), solvabilitas (*Total Debt To Equity*) dan aktivitas (*Total Asset Turnover*).

Jenis penelitian ini adalah penelitian kuantitatif dengan pendekatan komparatif. Teknik pengambilan sampel dalam penelitian ini adalah sampel jenuh atau sensus yang dimana pemilihannya menggunakan semua anggota populasi yang ada. Populasi yang digunakan dalam penelitian ini adalah perusahaan yang ada dalam daftar LQ45 di Bursa Efek Indonesia sepanjang tahun 2018-2021. Berdasarkan metode yang digunakan maka diperoleh jumlah sampel 22 perusahaan dengan jumlah pengamatan 88 pengamatan. Teknik analisis data yang digunakan dalam penelitian ini adalah analisis uji beda t-*Test* berpasangan.

Hasil penelitian ini menunjukkan bahwa kinerja keuangan sebelum dan saat pandemi covid-19 pada perusahaan LQ45 terdapat perbedaan dilihat dari profitabilitas yang diukur dengan *Return On Asset* dan aktivitas yang diukur dengan *Total Asset Turnover*. Sedangkan, dilihat dari likuiditas yang diukur dengan *Current Ratio* dan solvabilitas yang diukur dengan *Total Debt To Equity* tidak terdapat perbedaan yang antara sebelum dan saat pandemi covid-19. Hasil penelitian juga menunjukkan bahwa pandemi covid-19 membuat kinerja keuangan perusahaan LQ45 menurun.

Kata kunci: pandemi covid-19, kinerja keuangan, profitabilitas, likuiditas, solvabilitas, aktivitas

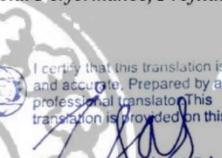
ABSTRACT

This research aimed to analyze the financial performance before and during the pandemic of Covid-19 at LQ-45 companies during 2018-2021. The financial performance was measured by profitability (Return On Asset), liquidity (Current Ratio), solvability (Total Debt to Equity), and activity (Total Asset Turnover).

The research was quantitative-comparative. Furthermore, the data collection technique used saturated sampling or census, in which all members of the population were the sample. The population was LQ-45 companies that were listed on Indonesia Stock Exchange (IDX) during 2018-2021. In line with that, there were 22 companies with 99 observations. The data analysis technique used paired t-tests.

The result concluded that the financial performance before and during the pandemic of covid-19 at LQ-45 companies was different regarding profitability which was measured by Return On Asset and activity which was measured by Total Asset Turnover. However, based on liquidity which was measured by the Current Ratio, and solvability which was measured by Total Debt to Equity; there was no difference between financial performance before and during the pandemic of Covid-19 at LQ-45 companies. In addition, the pandemic of Covid-19 also decreased financial performance.

Keywords: Pandemic of Covid-19, Financial Performance, Profitability, Liquidity, Solvability, Activity

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