

ANALISIS KINERJA KEUANGAN SEBELUM DAN KETIKA COVID 19 PADA PERUSAHAAN TRANSPORTASI YANG TERDAFTAR DI BURSA EFEK INDONESIA (BEI)

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui perbedaan kinerja keuangan perusahaan transportasi sebelum terjadi pandemi covid-19 dan ketika terjadi pandemi covid-19. Pada penelitian ini rasio yang digunakan adalah rasio ROA (*Return On Assets*), NPM (*Net Profit Margin*), ROE (*Return On Equity*), DER (*Debt to Equity Ratio*). Penelitian ini tergolong dalam penelitian kuantitatif komparatif. Data yang digunakan dalam penelitian ini adalah data sekunder laporan keuangan perusahaan transportasi selama periode penelitian yaitu 2019-2020 dan telah dipublikasikan di *website* BEI. Metoda analisis data yang digunakan dalam penelitian ini yaitu uji analisis statistik deskriptif, uji normalitas, dan uji hipotesis pada penelitian ini dengan melakukan uji beda yaitu uji *Paired Sample t test*. Hasil penelitian ini menunjukkan berdasarkan hasil uji *Paired t test* yang dilakukan terhadap rasio ROA, NPM, ROE, dan DER menunjukkan bahwa pada rasio ROA, NPM, dan DER tidak terdapat perbedaan terhadap kinerja keuangan sebelum dan ketika terjadi pandemi covid-19. Sedangkan pada rasio ROE menunjukkan bahwa terdapat perbedaan terhadap perusahaan transportasi sebelum dan ketika terjadi pandemi covid-19.

Kata kunci: *Kinerja keuangan, Return On Assets, Net Profit Margin, Return On Equity, Debt to Equity Ratio*

ANALYSIS OF FINANCIAL PERFORMANCE BEFORE AND WHEN COVID 19 IN THAT TRANSPORTATION COMPANY LISTED ON INDONESIA STOCK EXCHANGE (IDX)

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ABSTRACT

This study aims to determine differences in the financial performance of transportation companies before the Covid-19 pandemic occurred and when the Covid-19 pandemic occurred. In this study the ratio used is the ratio of ROA (Return On Assets), NPM (Net Profit Margin), ROE (Return On Equity), DER (Debt to Equity Ratio). This research is classified as comparative quantitative research. The data used in this study is secondary data on the financial reports of transportation companies during the research period, namely 2019-2020 and has been published on the IDX website. The data analysis method used in this study is descriptive statistical analysis test, normality test, and hypothesis testing in this study by conducting a different test, namely the Paired Sample T Test. The results of this study show that based on the results of the Paired T Test conducted on the ratios of ROA, NPM, ROE, and DER, it shows that there is no difference in the ratios of ROA, NPM, and DER to financial performance before and during the Covid-19 pandemic. Meanwhile, the ROE ratio shows that there are differences between transportation companies before and during the Covid-19 pandemic.

Keywords: *Financial performance, Return On Assets, Net Profit Margin, Return On Equity, Debt to Equity Ratio*