ABSTRAK

ANALISIS PERBANDINGAN KINERJA KEUANGAN PERUSAHAAN SEKTOR INFRASTRUKTUR, UTILITAS, DAN TRANSPORTASI PADA SAAT PANDEMI COVID-19 DAN SAAT PEMULIHAN PASCA PANDEMI COVID-19 YANG TERDAFTAR DI BURSA EFEK INDONESIA

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Penelitian ini bertujuan untuk mengetahui perbedaan *current ratio, debt to assets, return on assets, dan total assets turnover* terhadap kinerja keuangan perusahaan pada saat pandemi covid-19 dan saat pemulihan pasca pandemi covid-19. Jenis penelitian ini kuantitatif dengan pengambilan data sekunder dari laporan keuangan 2020 dan laporan keuangan 2021. Pengambilan sampel menggunakan metode *purposive sampling* dan sampel dalam penelitian ini merupakan 98 perusahaan sektor infrastruktur, utilitas, dan transportasi yang terdaftar di Bursa Efek Indonesia pada tahun 2020 dan 2021. Uji normalitas dalam penelitian ini menggunakan uji *kolmogorov-smirnov* dan disimpulkan bahwa data yang berdistribusi normal menggunakan uji beda yaitu uji *paired sample t-test* dan data tidak berdistribusi normal digunakan uji beda non-parametrik yaitu uji *wilcoxon signed rank test*. Hasil penelitian ini menunjukkan bahwa terdapat perbedaan *current ratio, return on assets, dan total assets turnover* saat pandemi covid-19 dan saat pemulihan pasca pandemi covid-19, dan tidak terdapat perbedaan *debt to assets* saat pandemi covid-19 dan saat pemulihan pasca pandemi covid-19.

Kata Kunci : Kinerja keuangan*, current ratio, debt to asset ratio, return on asset, total asset turnover.*

ABSTRACT

COMPARISON ANALYSIS OF FINANCIAL PERFORMANCE OF INFRASTRUCTURE, UTILITY, AND TRANSPORTATION COMPANIES DURING THE COVID-19 PANDEMIC AND DURING POST COVID-19 RECOVERY LISTED ON THE INDONESIA STOCK EXCHANGE

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This study aims to determine the differences in the current ratio, debt to assets, return on assets, and total assets turnover on the company's financial performance during the covid-19 pandemic and during the post-covid-19 recovery. This type of research is quantitative with secondary data collection from the financial statements of 2020 and financial statements of 2021. The sampling method used is purposive sampling and the samples in this study were 98 companies in the infrastructure, utilities, and transportation sectors listed on the Indonesia Stock Exchange in 2020 and 2021. The normality test in this study used the Kolmogorov-Smirnov test and it was concluded that the data that were normally distributed were using a different test, namely the paired sample t-test and the non-normally distributed data used a non-parametric difference test, namely the Wilcoxon signed rank test. The results of this study indicate that there are differences in the current ratio, return on assets, and total asset turnover during the covid-19 pandemic and during recovery after the covid-19 pandemic, and there is no difference in debt to assets during the covid-19 pandemic and during recovery after the covid-19 pandemic. -19.

Keywords: *Financial performance, current ratio, debt to asset ratio, return on assets, total asset turnover.*