

ABSTRAK

ANALISIS KOMPARATIF TINGKAT KESEHATAN PERUSAHAAN SEBELUM DAN SELAMA PANDEMI COVID-19 BERDASARKAN SURAT KEPUTUSAN MENTERI BUMN NOMOR: KEP-100/MBU/2002 (STUDI PADA PERUSAHAAN BUMN SEKTOR INFRASTRUKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2018-2021)

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Penelitian ini bertujuan untuk mengetahui perbedaan tingkat kesehatan perusahaan BUMN sektor infrastruktur yang terdaftar di BEI tahun 2018-2021 sebelum dan selama pandemi *Covid-19* menggunakan rasio pada aspek keuangan dalam Surat Keputusan Menteri BUMN Nomor: KEP-100/MBU/2002 yaitu *Return On Equity (ROE)*, *Return On Investment (ROI)*, *Cash Ratio*, *Current Ratio*, *Collection Periods (CP)*, *Inventory Turnover (ITO)*, *Total Asset Turnover (TATO)*, dan Total Modal Sendiri terhadap Total Aset (TMS terhadap TA). Penelitian ini merupakan penelitian komparatif dengan pendekatan kuantitatif. Sampel pada penelitian ini berjumlah 8 perusahaan yang ditentukan menggunakan metode *purposive sampling*. Pengumpulan data diperoleh dari dokumentasi dalam bentuk laporan keuangan perusahaan pada website BEI. Teknik analisis data penelitian ini adalah analisis data kuantitatif, statistik deskriptif, uji normalitas data, dan uji hipotesis *Multivariate Discriminant Analysis (MDA)* dengan aplikasi SPSS versi 26. Hasil penelitian ini menunjukkan terdapat perbedaan signifikan pada tingkat kesehatan perusahaan BUMN sektor infrastruktur antara sebelum dan selama pandemi *Covid-19*. Lalu variabel TATO, ITO, dan TMS terhadap TA adalah variabel yang membedakan tingkat kesehatan perusahaan, dengan TATO sebagai variabel yang paling dominan.

Kata Kunci : Analisis Rasio Keuangan, BUMN Sektor Infrastruktur, Pandemi Covid-19, Tingkat Kesehatan Perusahaan BUMN, Surat Keputusan Menteri BUMN Nomor: KEP 100/MBU/2002

ABSTRACT

COMPARATIVE ANALYSIS OF THE COMPANY'S HEALTH LEVEL BEFORE AND DURING THE COVID-19 PANDEMIC BASED ON THE DECREE OF THE MINISTER OF SOE NUMBER: KEP-100/MBU/2002 (STUDY ON STATE-OWNED ENTREPRISE IN THE INFRASTRUCTURE SECTOR LISTED ON THE INDONESIA STOCK EXCHANGE IN 2018-2021)

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This research was aimed to know the difference in the health level of state-owned companies in the infrastructure sector listed on the IDX in 2018-2021 before and during the Covid-19 pandemic using ratios on financial aspects in the Decree of the Minister of SOEs Number: KEP-100/MBU/2002, namely Return On Equity (ROE), Return On Investment (ROI), Cash Ratio, Current Ratio, Collection Periods (CP), Inventory Turnover (ITO), Total Asset Turnover (TATO), and Total Own Capital to Total Assets (TMS to TA). This research is a comparative research with a quantitative approach. The sample in this study amounted to 8 companies determined using the purposive sampling method. Data collection is obtained from documentation in the form of company financial statements on the IDX website. The data analysis techniques of this study are quantitative data analysis, descriptive statistics, data normality tests, and hypothesis tests using Multivariate Discriminant Analysis (MDA) with SPSS version 26 application. Results of this research indicate that there is a significant difference in the health level of state-owned companies in the infrastructure sector between before and during the Covid-19 pandemic. Then the variables TATO, ITO, and TMS to TA are variables that differentiate the level of health of the company, with TATO as the most dominant variable.

Keywords : Financial Ratio Analysis, SOEs Infrastructure Sector, Covid-19 Pandemic, Health Level of SOE Companies, Decree of the Minister of SOE Number: KEP-100/MBU/2002