

ABSTRAK

PERBANDINGAN KINERJA KEUANGAN DAN PENGUNGKAPAN *CORPORATE SOCIAL RESPONSIBILITY* PADA PERUSAHAAN TELEKOMUNIKASI INDONESIA YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2018-2021 SEBELUM DAN SAAT PANDEMI COVID-19

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Penelitian ini bertujuan untuk mengetahui perbandingan kinerja keuangan dan pengungkapan *corporate social responsibility* pada perusahaan telekomunikasi Indonesia yang terdaftar di Bursa Efek Indonesia tahun 2018-2021 sebelum dan saat pandemi covid-19. Penelitian ini menggunakan *purposive sampling* yakni didapatkan 18 perusahaan yang layak untuk dijadikan sampel. Data yang digunakan dalam penelitian ini adalah data sekunder yang diambil dari *website* resmi Bursa Efek Indonesia. Teknik analisis yang digunakan adalah statistik deskriptif, uji normalitas, dan uji beda (*paired sample t-Test*). Hasil penelitian menunjukkan bahwa terdapat perbedaan pada *return on equity*, *current ratio*, dan *debt to equity ratio* sebelum pandemi covid-19 dan saat pandemi covid-19. Sedangkan, *corporate social responsibility* tidak memiliki perbedaan pada sebelum pandemi covid-19 dan saat pandemi covid-19.

Kata Kunci: *Return On Equity*, *Current Ratio*, *Debt to Equity Ratio*, dan *Corporate Social Responsibility*

ABSTRACT

COMPARISON OF FINANCIAL PERFORMANCE AND CORPORATE SOCIAL RESPONSIBILITY DISCLOSURES IN INDONESIAN TELECOMMUNICATION COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE IN 2018-2021 BEFORE AND DURING THE COVID-19 PANDEMIC

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This study aims to compare the financial performance and disclosure of corporate social responsibility in Indonesian telecommunications companies listed on the Indonesia Stock Exchange (IDX) in 2018-2021 before and during the Covid-19 pandemic. This study used purposive sampling, namely 18 companies were found to be eligible as samples. The data used in this study is secondary data taken from the official website of the Indonesia Stock Exchange. The analysis technique used is descriptive statistics, normality test, and different test (paired sample t-Test). The results of the study show that there are differences in the return on equity, current ratio, and debt to equity ratio before the covid-19 pandemic and during the covid-19 pandemic. Meanwhile, corporate social responsibility did not differ before the covid-19 pandemic and during the covid-19 pandemic.

Keywords: Return On Equity, Current Ratio, Debt to Equity Ratio, and Corporate Social Responsibility