

ABSTRAK

ANALISIS KOMPARASI KINERJA KEUANGAN SEBELUM DAN SELAMA PANDEMI COVID-19 PADA PERUSAHAAN SEKTOR E-COMMERCE YANG TERDAFTAR PADA BURSA EFEK INDONESIA PERIODE 2019-2020

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Penelitian ini bertujuan untuk mengetahui dan menganalisis apakah terdapat perbedaan atau tidak antara rasio keuangan sebelum dan selama adanya pandemi Covid-19 pada perusahaan *e-commerce* yang terdaftar dalam Bursa Efek Indonesia periode 2019-2020. Rasio keuangan yang digunakan dalam variabel profitabilitas adalah *Return On Asset* dan *Return On Equity*, variabel likuiditas adalah *Current Current Ratio*, dan variabel solvabilitas adalah *Debt to Equity Ratio* dan *Debt to Asset Ratio*. Populasi dalam penelitian ini adalah perusahaan sektor teknologi yang terdaftar dalam Bursa Efek Indonesia periode 2019-2020. Pengambilan sampel dilakukan dengan metode *purposive sampling*. Sehingga diperoleh 22 perusahaan sebagai sampel. Metode analisis data yang digunakan yaitu *paired sample t-test* dan *wilcoxon signed rank test*, yang sebelumnya dilakukan uji normalitas. Hasil menunjukkan bahwa keseluruhan variabel memberikan data *Asymp. Sig. (2-tailed) > 0,05* dimana variabel ROA dan ROE tidak terdukung dikarenakan hasil data menampilkan masih terdapat perusahaan sektor *e-commerce* belum bisa meningkatkan nilai profitabilitas perusahaan. Dan variabel CR, DER dan DAR terdukung dikarenakan pada masa pandemi covid 19 ternyata perusahaan masih dapat bertahan dari krisis sosial dan ekonomi yang terjadi di Indonesia. Terdapat 12 sampel perusahaan yang masih bertahan untuk mempertahankan angka *current ratio* agar tidak menurun dibanding pada saat sebelum pandemi covid-19, dan terdapat 11 perusahaan yang masih dapat mempertahankan nilai variabel solvabilitas agar tidak meningkat secara signifikan.

Kata Kunci: *Return On Asset, Return On Equity, Current Ratio, Debt to Equity Ratio, Debt to Asset Ratio*

ABSTRACT

COMPARATIVE ANALYSIS OF FINANCIAL PERFORMANCE BEFORE AND DURING THE COVID-19 PANDEMIC IN E-COMMERCE SECTOR COMPANIES LISTED ON THE INDONESIAN STOCK EXCHANGE FOR THE 2019-2020 PERIOD

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The purpose of this study is to identify and analyze any differences in financial ratios before and during the Covid-19 pandemic in e-commerce companies listed on the Indonesia Stock Exchange for the 2019-2020 period. The financial ratios used in the profitability variable are Return On Assets and Return On Equity, the liquidity variable is Current Ratio, and the solvency variable is Debt to Equity Ratio and Debt to Asset Ratio. The population in this research is technology sector companies listed on the Indonesia Stock Exchange for the 2019-2020 period. Sampling was carried out using the purposive sampling method. So 22 companies were obtained as samples. The data analysis methods used were the paired sample t-test and the Wilcoxon signed rank test, which previously carried out a normality test. The results show that all variables provide Asymp data. Sig. (2-tailed) > 0.05 where the ROA and ROE variables are not supported because the data results show that there are still e-commerce sector companies that have not been able to increase the company's profitability value. And the CR, DER and DAR variables are supported because during the Covid 19 pandemic it turned out that companies were still able to survive the social and economic crisis that occurred in Indonesia. There are 12 sample companies that are still managing to maintain the current ratio figure so that it does not decrease compared to before the Covid-19 pandemic, and there are 11 companies that are still able to maintain the value of the solvency variable so that it does not increase significantly.

Keyword: Return On Asset, Return On Equity, Current Ratio, Debt to Equity Ratio, Debt to Asset Rastio