

ABSTRACT

Agil Muchammad Afif, Comparative Analysis of the Financial Performance of Transportation Companies Before and During the Covid-19 Pandemic (In Air Transportation Services Sub-Sector Companies). Under the guidance of Aprilina Susandini, SE., M.SM.

The purpose of this study was to determine whether there were significant differences in the company's financial performance before and during the Covid-19 pandemic. This research was conducted in a quantitative descriptive manner using secondary data obtained on the Indonesia Stock Exchange (IDX). The population of this study is as many as 5 companies in the air transportation service sub-sector listed on the Indonesia Stock Exchange (IDX). The sample was selected from the population of the air transportation sub-sector companies affected by the Covid-19 Pandemic, namely 5 companies. The test is carried out using the Analysis Paired Sample T Test or the analysis of the paired difference test.

The results of the T test show that Return on Assets, Total Asset Turnover, Debt to Equity Ratio there are no significant differences in the financial performance of companies in the air transportation service sub-sector before and during the Covid-19 Pandemic, while the Current Ratio has significant differences in the company's financial performance. air transportation service sub-sector before and during the Covid-19 Pandemic.

Keywords: Pandemic Covid-19 and Company Financial Performance

ABSTRAK

Agil Muchammad Afif, Analisis Perbandingan Kinerja Keuangan Perusahaan Transportasi Sebelum Dan Saat *Pandemic Covid-19* (Pada Perusahaan Sub Sektor Jasa Transportasi Udara). Di bawah bimbingan Aprilina Susandini, SE., M.SM.

Tujuan penelitian ini adalah untuk mengetahui apakah terdapat perbedaan yang signifikan pada kinerja keuangan perusahaan sebelum dan saat *Pandemic Covid-19*. Penelitian ini dilakukan secara deskriptif kuantitatif dengan menggunakan data sekunder yang diperoleh di Bursa Efek Indonesia (BEI). Populasi dari penelitian ini yaitu sebanyak 5 perusahaan sub sektor jasa transportasi udara yang terdaftar di Bursa Efek Indonesia (BEI). Sampel dipilih dari populasi perusahaan sub sektor transportasi udara yang terdampak *Pandemic Covid-19* yaitu sebanyak 5 perusahaan. Pengujian dilakukan dengan menggunakan *Analysis Paired Sample T Test* atau analisis uji beda berpasangan.

Hasil uji T diketahui bahwa *Return on Assets*, *Total Asset Turnover*, *Debt to Equity Ratio* tidak terdapat perbedaan yang signifikan pada kinerja keuangan perusahaan sub sektor jasa transportasi udara sebelum dan saat *Pandemic Covid-19*, sedangkan *Current Ratio* terdapat perbedaan yang signifikan pada kinerja keuangan perusahaan sub sektor jasa transportasi udara sebelum dan saat *Pandemic Covid-19*.

Kata Kunci : *Pandemic Covid-19* dan Kinerja Keuangan Perusahaan

