

ABSTRAK

Pandemi akibat Covid-19 ini telah berdampak pada keberlangsungan perusahaan di dunia, salah satunya penjualan turun seiring dengan pembatasan aktivitas perdagangan ekspor internasional. Tujuan penelitian ini untuk mengetahui pengaruh selisih kurs, dan perputaran persediaan pada masa pandemi covid-19 terhadap kondisi kualitas laba, yang berdampak pada nilai perusahaan di masa pandemi covid-19. Populasi dalam penelitian ini adalah perusahaan industri yang terdaftar pada bursa efek Indonesia. Pengambilan data menggunakan metode purposive sampling, dengan jumlah sampel penelitian sebanyak 42 dengan kuota sampling masing masing negara 21 sampel. Variabel independent penelitian ini adalah Selisih Kurs dan Perputaran Persediaan, variabel dependen penelitian ini adalah Nilai Perusahaan dengan variable intervening Kualitas Laba. Hasil penelitian menunjukkan bahwa selisih kurs dan perputaran persediaan berpengaruh positif signifikan terhadap kualitas laba pada masa pandemi covid-19, serta kualitas laba dampak positif terhadap nilai perusahaan pada masa pandemi covid-19.

Kata Kunci : Selisih Kurs, Perputaran Persediaan, Kualitas Laba, dan Nilai Perusahaan

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ABSTRACT

The pandemic caused by Covid-19 has had an impact on the sustainability of companies in the world, one of which is that sales have decreased along with restrictions on international export trading activities. The purpose of this study was to determine the effect of exchange rate differences and inventory turnover during the Covid-19 pandemic on earnings quality conditions, which had an impact on company value during the Covid-19 pandemic. The population in this study are industrial companies listed on the Indonesian stock exchange. Data collection used a purposive sampling method, with a total sample of 42 with a quota of 21 samples for each country. The independent variables of this study are Exchange Rate Differences and Inventory Turnover, the dependent variable of this study is Firm Value with the intervening variable Earnings Quality. The results showed that exchange rate differences and inventory turnover had a significant positive effect on earnings quality during the Covid-19 pandemic, and profit quality had a positive impact on company value during the Covid-19 pandemic.

Keywords: Exchange Rate Difference, Inventory Turnover, Profit Quality, and Firm Value



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