

ABSTRAK

Pelaksanaan riset bertujuan guna menganalisis serta membandingkan secara empiris kinerja keuangan pada Badan Usaha subsektor otomotif dan komponen yang terdaftar di BEI sebelum serta selama wabah covid-19, terdiri dari variable rasio likuiditas, rasio solvabilitas, dan rasio aktivitas. Objek riset terdiri dari laporan keuangan tahunan pada perusahaan manufaktur yang terdaftar di BEI pada dua tahun sebelum pandemi yaitu tahun 2018 dan tahun 2019 serta dua tahun selama pandemi yaitu tahun 2020 dan tahun 2021, dengan populasi perusahaan manufaktur subsektor otomotif dan komponen. Pemilihan sampel dengan *purposive sampling*. Berdasarkan penentuan kriteria, maka diperoleh sampel sebanyak 12 Perusahaan. Jenis data pada riset yakni data sekunder dari www.idx.co.id. Teknik analisis pada riset ini yakni Analisis Deskriptif, Uji Normalitas, dan uji Wilcoxon guna menentukan hipotesis. Berdasarkan temuan riset, memperlihatkan *Current Ratio* (CR) tidak ada perbedaan signifikan perusahaan subsektor otomotif dan komponen yang terdaftar di BEI sebelum dan selama wabah covid-19, *Return on Investment* (ROI) tidak terdapat perbedaan signifikan perusahaan subsektor otomotif dan komponen sebelum dan selama wabah covid-19, *Debt to Equity Ratio* (DER) tidak terdapat perbedaan signifikan perusahaan subsektor otomotif dan komponen sebelum dan selama wabah covid-19, *Assets Turnover* (ATO) terdapat perbedaan signifikan pada perusahaan subsektor otomotif dan komponen sebelum dan selama wabah covid-19.

Kata Kunci: Covid-19, CR, DER, Kinerja keuangan, ROI, ATO



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ABSTRACT

The implementation of the research aims to analyze and compare empirically the financial performance of the automotive and component subsector business entities listed on the IDX before and during the covid-19 outbreak, consisting of variable liquidity ratios, solvency ratios, and activity ratios. The research object consists of annual financial reports on manufacturing companies listed on the IDX in the two years before the pandemic, namely 2018 and 2019 and two years during the pandemic, namely 2020 and 2021, with a population of automotive and component subsector manufacturing companies. Sample selection with purposive sampling. Based on the determination of the criteria, a sample of 12 companies was obtained. The type of data in the research is secondary data from www.idx.co.id. The analysis techniques in this research are Descriptive Analysis, Normality Test, and Wilcoxon test to determine the hypothesis. Based on research findings, showing Current Ratio (CR) there is no significant difference in automotive and component subsector companies listed on the IDX before and during the covid-19 outbreak, Return on Investment (ROI) there is no significant difference in automotive and component subsector companies before and during the covid-19 outbreak, Debt to Equity Ratio (DER) there is no significant difference in automotive and component subsector companies before and during the covid-19 outbreak, Assets Turnover (ATO) there is a significant difference in automotive and component subsector companies before and during the covid-19 outbreak.

Keywords: Covid-19, CR, DER, Financial performance, ROI, ATO



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