Analysis of Financial Performance of Transportation and Logistics Companies Before and During Covid-19 Pandemic

By Wiralda Yulianti

Abstract

This study was conducted with the aim of knowing the differences in the company's financial performance before and during the Covid-19 pandemic. There are four financial performance variables in this study, namely profitability (ROE), liquidity (CR), leverage (DER), and business activity (TATO). The population in this study are transportation and logistics sector companies, totaling 27 companies listed on the Indonesia Stock Exchange in 2019 and 2020. The sampling technique in this study is a saturated sample so that it obtains 60 sample units. The data analysis technique in this study used the paired sample t-test and the Wilcoxon signed rank test, with the help of the SPSS 26 application. The results of this study showed that (1) profitability before and during the Covid-19 pandemic is different, (2) liquidity before and when the Covid-19 pandemic is not different, (3) leverege before and during the Covid-19 pandemic is not different, (4) business activities before and during the Covid-19 pandemic is different.

Keywords: *Covid-19, Profitability, Liquidity, Leverage, Business Activities*

Analisis Kinerja Keunagan Perusahaan Sektor Transportasi dan Logistik Sebelum dan Saat Pandemi Coviv-19

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Abstrak

Penelitian ini dilakukan dengan tujuan untuk mengetahui perbedaan kinerja keuangan perusahaan sebelum dan saat pandemi Covid-19. Terdapat empat variabel kinerja keuangan dalam penelitian ini, yaitu profitabilitas (ROE), likuiditas (CR), *leverage* (DER), dan aktivitas usaha (TATO). Populasi pada penelitian ini adalah perusahaan sektor transportasi dan logistik yang berjumlah 27 perusahaan yang terdaftar di Bursa Efek Indonesia tahun 2019 dan 2020. Teknik pengambilan sampel menggunakan sampel jenuh yaitu mengambil seluruh anggota populasi, sehingga sampel yang diperoleh sebanyak 54 unit sampel. Teknik analisis data dalam penelitian ini menggunakan uji *paired sample t-test* dan uji *Wilcoxon signed rank test*, dengan bantuan aplikasi SPSS 26. Hasil dari penelitian ini diperoleh bahwa (1) profitabilitas sebelum dan saat pandemi Covid-19 berbeda, (2) likuiditas sebelum dan saat pandemi Covid-19 tidak berbeda, (3*) leverege* sebelum dan saat pandemi Covid-19 tidak berbeda, (4) aktivitas usaha sebelum dan saat pandemi Covid-19 berbeda.

Kata Kunci: Covid-19, Profitabilitas, Likuiditas, *Leverage*, Aktivitas Usaha