

# **Analisis Kinerja Keuangan Perusahaan Logistik Sebelum dan Sesudah Pengesahan UU No. 24 Tahun 2019**

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## **ABSTRAK**

Penelitian ini dilakukan untuk menguji dan mengetahui perbedaan kinerja keuangan perusahaan logistik antara sebelum dan setelah UU No. 24 Tahun 2019. Kinerja keuangan diproksikan melalui 4 variabel, yaitu likuiditas (CaR), profitabilitas (NPM), solvabilitas (DR), dan aktivitas (TATO). Menggunakan populasi perusahaan logistik yang *listing* di Bursa Efek Indonesia. Teknik *purposive* sampling diterapkan dalam penelitian ini, memilih perusahaan logistik yang *listing* di BEI sejak 2018, yaitu setahun sebelum pengesahan UU No. 24 Tahun 2019 sehingga menghasilkan 11 sampel perusahaan yang lolos kriteria, dengan waktu observasi selama 4 tahun, sehingga menghasilkan 44 sampel perusahaan. Uji *Paired T-test & Wilcoxon signed rank test* menggunakan aplikasi SPSS dan Microsoft Excel menjadi teknik analisis data dalam penelitian ini. Berdasarkan uji pada penelitian ini, dihasilkan informasi bahwa (1) likuiditas sebelum dan setelah UU No. 24 Tahun 2019 tidak berbeda, (2) profitabilitas sebelum dan setelah UU No. 24 Tahun 2019 tidak berbeda. (3) solvabilitas sebelum dan setelah UU No. 24 Tahun 2019 tidak berbeda, (4) aktivitas sebelum dan setelah UU No. 24 Tahun 2019 berbeda,.

Kata Kunci : UU No, 24 Tahun 2019, Perusahaan Logistik, Likuiditas, Profitabilitas, Solvabilitas, Aktivitas.

***Analysis of Financial Performance of Logistics Companies Before and After the Ratification of Law no. 24 of 2019***

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***ABSTRACT***

*This research was conducted to test and find out the differences in the financial performance of logistics companies between before and after Law no. 24 of 2019. Financial performance is proxied through 4 variables, namely liquidity (CaR), profitability (NPM), solvency (DR), and activity (TATO). Using the population of logistics companies listed on the Indonesia Stock Exchange. The purposive sampling technique was applied in this study, choosing logistics companies that have been listed on the IDX since 2018, that is, a year before the ratification of Law no. 24 of 2019 resulting in 11 samples of companies that passed the criteria, with an observation period of 4 years, resulting in 44 sample companies. Paired T-test & Wilcoxon signed rank test using the SPSS and Microsoft Excel applications became the data analysis techniques in this study. Based on the tests in this study, information was generated that (1) liquidity before and after Law no. 24 of 2019 is no different, (2) profitability before and after Law no. 24 of 2019 is no different. (3) solvency before and after Law no. 24 of 2019 is no different, (4) activities before and after Law no. 24 Year 2019 is different.*

***Keywords:*** Law No. 24 of 2019, Logistics Company, Liquidity, Profitability, Leverage, Activity.