

## ABSTRAK

Fakultas Ekonomi dan Bisnis

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**Ayu Agni Hastun Karan**

**121.2018.007**

**Analisis Kinerja Keuangan Sebelum dan Saat Pandemi Covid-19 Pada Sub Sektor Telekomunikasi di Bursa Efek Indonesia Serta Tinjauannya Dari Sudut Pandang Islam.**

### Uraian Abstrak

Penelitian ini bertujuan untuk mengetahui bagaimana kondisi keuangan perusahaan pada subsektor telekomunikasi antara sebelum dan saat pandemi Covid-19 serta untuk menganalisis dan mengetahui perbedaan kinerja keuangan perusahaan subsektor telekomunikasi yang diteliti antara sebelum dan saat pandemi Covid-19. Kinerja keuangan yang diteliti diproksikan dengan likuiditas (*current ratio, quick ratio*), profitabilitas (*net profit margin, return on equity*), solvabilitas (*debt to asset, debt to equity*), pertumbuhan (*sales growth, profit growth*). Penelitian ini menggunakan jenis kuantitatif deskriptif. Periode sebelum pandemi Covid-19 yaitu pada tahun 2018 kuartal 3 dan 4 serta tahun 2019 kuartal 1,2,3, dan 4. Sedangkan periode penelitian setelah pandemi Covid yaitu pada tahun 2020 kuartal 2,3, dan 4 serta tahun 2021 pada kuartal 1,2, dan 3. Populasi yang diteliti sebesar 19 perusahaan subsektor telekomunikasi yang terdaftar di Bursa Efek Indonesia. Berdasarkan metode purposive sampling, jumlah sampel diperoleh sebanyak 4 perusahaan yang akan dilakukan pengujian menggunakan uji *Wilcoxon signed ranks*. Hasil penelitian menunjukkan bahwa *current ratio, net profit margin, return on equity, debt to asset, debt to equity* terdapat perbedaan yang signifikan antara sebelum dan saat pandemi Covid-19 pada subsektor telekomunikasi, namun hasil penelitian atas *quick ratio, sales growth, dan profit growth* menunjukkan bahwa tidak terdapat perbedaan yang signifikan antara sebelum dan saat pandemi Covid-19 pada subsektor telekomunikasi. Perspektif islam terkait kinerja keuangan sebelum dan saat pandemi Covid-19 sudah memenuhi syariat islam secara islam dalam setiap variabel yang mendukung sebagaimana yang tertuang dalam Al-Qur'an dan Hadist.

Kata Kunci: Likuiditas, Profitabilitas, Solvabilitas, Pertumbuhan, Kinerja Keuangan, Telekomunikasi.

## **ABSTRACT**

*Faculty of Economics and Business*

*Undergraduated Program Bachelor of Accounting*

**2022**

**Ayu Agni Hastun Karan**

**121.2018.007**

***Analysis of Financial Performance Before and During the Covid-19 Pandemi in the Telecommunications Sub-Sektor on the Indonesia Stock Exchange.***

### ***Abstract Description***

*This study aims to find out how the company's financial condition in the telecommunications sub-sektor was between before and during the Covid-19 pandemi and to analyze and find out the differences in the financial performance of the telecommunications sub-sektor companies studied between before and during the Covid-19 pandemi. The financial performance studied is proxied by liquidity (current ratio, quick ratio), profitability (net profit margin, return on equity), solvency (debt to assets, debt to equity), growth (sales growth, profit growth). This research uses descriptive quantitative type. The period before the Covid-19 pandemi was in 2018 quarters 3 and 4 and in 2019 quarters 1,2,3, and 4. While the research period after the Covid pandemi was in 2020 quarters 2,3, and 4 and 2021 in quarter 1 ,2, and 3. The population studied were 19 companies in the telecommunications sub-sektor listed on the Indonesia Stock Exchange. Based on the purposive sampling method, the number of samples obtained is 4 companies that will be tested using the Wilcoxon signed ranks test. The results of the study show that the current ratio, net profit margin, return on equity, debt to assets, debt to equity there are significant differences between before and during the Covid-19 pandemi in the telecommunications subsektor, but the results of research on the quick ratio, sales growth, and profit growth shows that there is no significant difference between before and during the Covid-19 pandemi in the telecommunications sub-sektor. The Islamic perspective related to financial performance before and during the Covid-19 pandemi already fulfilling Islamic sharia in every supporting variable as stated in the Qur'an and Hadith.*

**Keywords:** *Liquidity, Profitability, Solvability Growth, Financial Performance, Telekomunikation*