

ABSTRAK

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ANALISIS KOMPARASI KINERJA KEUANGAN SEBELUM DAN SAAT PANDEMI COVID-19 PADA PERUSAHAAN SEKTOR TEKNOLOGI YANG TERDAFTAR DI BURSA EFEK INDONESIA SERTA TINJAUANNYA DARI SUDUT PANDANG ISLAM

Uraian Abstrak

Penelitian ini bertujuan untuk membandingkan kinerja keuangan perusahaan sektor teknologi yang terdaftar di Bursa Efek Indonesia yang diukur dengan rasio keuangan (*Return on Assets*, *Total Assets Turnover*, *Current Ratio*, *Debt to Equity Ratio*, dan *Sales Growth*). Penelitian ini merupakan penelitian kuantitatif dengan pendekatan regresi berganda yang menggunakan aplikasi SPSS 25 dan pengambilan data sekunder dari laporan keuangan triwulan 3 tahun 2018 hingga laporan keuangan triwulan 2 tahun 2021. Pengambilan sampel menggunakan metode *purposive sampling* dan sampel dalam penelitian ini merupakan 9 perusahaan sektor teknologi yang terdaftar di BEI pada tahun 2018:2 hingga 2021:2. Uji normalitas dalam penelitian ini menggunakan metode *kolmogorov-smirnov* dan disimpulkan bahwa data tidak berdistribusi normal sehingga digunakan uji beda non-parametrik *wilcoxon signed rank test*. Hasil dari penelitian ini menunjukkan bahwa kinerja keuangan perusahaan sektor teknologi yang terdaftar di BEI terdapat perbedaan yang signifikan sebelum dan saat pandemi Covid-19 pada rasio *Total Assets Turnover*, *Current Ratio*, *Debt to Equity Ratio*, dan *Sales Growth*. Sedangkan untuk variabel *Return on Assets* menunjukkan bahwa tidak terdapat perbedaan yang signifikan sebelum dan saat pandemi Covid-19. Serta secara keseluruhan dalam perspektif Islam bahwa perbandingan kinerja keuangan sebelum dan saat Pandemi Covid-19 pada perusahaan sektor teknologi sudah memenuhi syariat Islam secara menyeluruh dalam setiap variabel yang mendukung sebagaimana yang tertuang dalam Al-Qur'an dan Hadist.

Kata Kunci: *Return on Assets* (ROA), *Total Assets Turnover* (TATO), *Current Ratio* (CR), *Debt to Equity Ratio* (DER), *Sales Growth* (SG), Pandemi Covid-19, Kinerja Keuangan, Perusahaan Sektor Teknologi.

ABSTRACT

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COMPARATIVE ANALYSIS OF FINANCIAL PERFORMANCE BEFORE AND DURING THE COVID-19 PANDEMIC ON TECHNOLOGY SECTOR COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE AND FROM ISLAMIC PERSPECTIVE

Abstract Description

This study aims to compare the financial performance of technology sector companies listed on the Indonesia Stock Exchange as measured by financial ratios (Return on Assets, Total Assets Turnover, Current Ratio, Debt to Equity Ratio, and Sales Growth). This research is a quantitative study with a multiple regression approach that uses the SPSS 25 application and secondary data collection from the financial statements of the 3rd quarter of 2018 to the financial statements of the 2nd quarter of 2021. The sampling uses the purposive sampling method and the samples in this study are 9 technology sector companies that listed on the IDX from 2018:3 to 2021:2. The normality test in this study used the Kolmogorov-Smirnov method and it was concluded that the data were not normally distributed, so the non-parametric Wilcoxon signed rank test was used. The results of this study indicate that the financial performance of technology sector companies listed on the IDX experienced significant differences before and during the Covid-19 pandemic in the ratio of Total Assets Turnover, Current Ratio, Debt to Equity Ratio, and Sales Growth. Meanwhile, the Return on Assets variable shows that there is no significant difference before and during the Covid-19 pandemic. And overall in an Islamic perspective that the comparison of financial performance before and during the Covid-19 pandemic on technology sector companies has complied with Islamic law as a whole in every supporting variable as stated in the Qur'an and Hadith.

Keywords: *Return on Assets (ROA), Total Assets Turnover (TATO), Current Ratio (CR), Debt to Equity Ratio (DER), Sales Growth (SG), Covid-19 Pandemic, Financial Performance, Technology Sector Companies.*