

ABSTRAK

Penelitian ini bertujuan untuk menganalisis perbedaan kinerja keuangan perusahaan sektor kesehatan healthcare yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2019-2022. Penelitian ini membandingkan kinerja keuangan sebelum dan saat, sebelum dan pasca, saat dan pasca serta sebelum, saat dan pasca pandemi covid-19. Kinerja keuangan diukur menggunakan variabel rasio kas, rasio lancar, periode penagihan piutang, perputaran aset tetap, imbalan atas aset tetap, imbalan ekuitas dan perputaran persediaan. Metode uji normalitas menggunakan uji Shapiro-wilk dan teknik analisis hipotesis menggunakan non-parametric wilcoxon signed rank test. Berdasarkan hasil penelitian, terdapat perbedaan antara kinerja keuangan sebelum dan saat pandemi, serta sebelum dan pasca pandemi. Kinerja keuangan saat dan pasca serta sebelum, saat dan pasca pandemi covid-19 tidak terdapat perbedaan.

Kata Kunci : kinerja keuangan, perbedaan, pandemi

ABSTRACT

The research aims to analyze differences in the financial performance of companies in the healthcare sector listed on the Indonesia Stock Exchange (IDX) between 2019-2022. This study compares financial performance before and when, before and after, during and after as well as before, when and after the Covid-19 pandemic. Financial performance is measured using cash ratio variables, smooth ratio, debt billing periods, fixed asset turnover, remuneration on fixed property, equity return and stock turnover. Normality test method using Shapiro-wolf test and hypothesis analysis technique using non-parametric wilcoxon signed rank test. Based on research, there are differences between financial performance before and during the pandemic, as well as before and after it. Current and post-covid financial performance as well as before, during and after the Covid-19 pandemic there are no differences.

Keywords : *financial performance, differences, pandemics*