

ABSTRAK

Penelitian ini bertujuan untuk menganalisis rasio pemanfaatan aset, kinerja operasional, struktur modal dan solvabilitas pada laporan keuangan tim sepak bola Bali United selama dan setelah pandemi Covid-19. Penelitian ini menggunakan metode kuantitatif dengan menggunakan data sekunder yang dari laporan keuangan tim sepak bola Bali United periode 2019-2022. Hasil penelitian menunjukkan bahwa rasio pemanfaatan aset, kinerja operasional, dan struktur modal dan solvabilitas tim sepak bola Bali United mengalami penurunan pada saat Covid-19. Hal ini disebabkan oleh penurunan tingkat pendapatan, penurunan tingkat laba, serta meningkatnya tingkat utang dan bunga yang diperoleh tim sepak bola Bali United.

Kata-kata Kunci: pemanfaatan aset, kinerja operasional, struktur modal dan solvabilitas, bali united, covid-19

ABSTRACT

This research aims to analyze the asset utilization ratio, operational performance, capital structure and solvency in the financial reports of the Bali United football team during and after the Covid-19 pandemic. This research uses quantitative methods using secondary data from the financial reports of the Bali United football team for the 2019-2022 period. The research results show that the asset utilization ratio, operational performance, and capital structure and solvency of the Bali United football team have decreased during Covid-19. This was caused by a decrease in income levels, a decrease in profit levels, as well as an increase in debt and interest levels obtained by the Bali United football team.

Keywords: *asset utilization, operational performance, capital structure and solvency, bali united, Covid-19*