ANALISIS KINERJA KEUANGAN TERHADAP HARGA SAHAM PADA SAAT DAN SESUDAH PANDEMI COVID-19 PADA PERUSAHAAN SUB SEKTOR TRANSPORTASI YANG TERDAFTAR DI BURSA EFEK INDONESIA (BEI) PERIODE 2020-2022

Ditulis Oleh :

Nadya Dwiva Putri

Pembimbing :

Dr. Dito Rinaldo, SE., MM

ABSTRAK

Penelitian ini bertujuan untuk menganalisis perbedaan kinerja keuangan dan melihat pengaruhnya terhadap harga saham pada saat dan sesudah pandemi Covid-19 pada perusahaan sub sektor transportasi yang terdaftar di bursa efek indonesia (BEI) periode 2020-2022. Metode penelitian yaitu deskriptif dan verifikatif. Sampel penelitian sebanyak 15 perusahaan transportasi. Teknik pengumpulan data secara studi kepustakaan dan dokumentasi. Jenis data adalah data sekunder berupa laporan keuangan periode 2020 – 2022. Alat analisis data dengan menggunakan uji beda *paired sample test*, uji Wilcoxon, uji asumsi klasik, uji regresi berganda dan uji hipotesis (Uji t). Hasil penelitian menunjukan bahwa tidak terdapat perbedaan *current ratio, debt to total asset ratio, return on asset* dan *total asset turnover* pada saat dan sesudah pandemi Covid-19. Secara parsial *current ratio*, *return on asset* dan *total asset turnover* berpengaruh positif namun tidak signifikan terhadap harga saham, *Debt to total asset ratio* berpengaruh negatif namun tidak signifikan terhadap harga saham.

Kata Kunci *: Current Ratio, Debt To Total Asset Ratio, Return On Asset, Total Asset Turnover*, Harga Saham

ANALYSIS OF FINANCIAL PERFORMANCE ON STOCK PRICES DURING AND AFTER THE COVID-19 PANDEMIC IN TRANSPORTATION SUB-SECTOR COMPANIES LISTED ON THE INDONESIAN STOCK EXCHANGE (IDX) PERIOD 2020-2022

Written by :

Nadya Dwiva Putri

Preceptor :

Dr. Dito Rinaldo, SE., MM

ABSTRACT

This research aims to analyze differences in financial performance and see their influence on share prices during and after the Covid-19 pandemic in transportation sub-sector companies listed on the Indonesian Stock Exchange (BEI) for the 2020-2022 period. The research method is a descriptive and verification approach. The research sample was 15 transportation companies. Data collection techniques using literature study and documentation. The type of data is secondary data in the form of financial reports for the period 2020 - 2022. Data analysis tools use the paired sample test, Wilcoxon test, classical assumption test, multiple regression test and hypothesis test (t test). The research results show that there is no difference in the current ratio, debt to total asset ratio, return on assets and total asset turnover during and after the Covid-19 pandemic. Partially, the current ratio, return on asset and total asset turnover have a positive but not significant effect on stock prices, the Debt to total asset ratio has a negative but not significant effect on stock prices.

Keyword : Current Ratio, Debt To Total Asset Ratio, Return On Asset, Total Asset Turnover, Stock Prices