

## ABSTRAK

### ANALISIS KOMPARATIF KINERJA KEUANGAN EMITEN TEKNOLOGI YANG TERDAFTAR DI BURSA EFEK INDONESIA (BEI) PADA SAAT SEBELUM DAN SELAMA PANDEMI COVID-19

Nia Ayulita Purbasari

NIM: 192314042

Universitas Sanata Dharma

Yogyakarta

2023

Penelitian ini bertujuan untuk melakukan analisis komparatif kinerja keuangan perusahaan teknologi yang terdaftar di Bursa Efek Indonesia (BEI) antara sebelum dan selama pandemi Covid-19. Jenis penelitian ini bersifat kuantitatif menggunakan data sekunder. Populasi dalam penelitian ini adalah seluruh perusahaan teknologi di Indonesia. Sampel penelitian yang berjumlah 20 perusahaan teknologi yang terdaftar dalam Bursa Efek Indonesia (BEI) periode 2019-2020 diperoleh dengan teknik *purposive sampling*. Metode pengumpulan data sekunder dilakukan dengan mengunduh laporan keuangan tahunan masing-masing perusahaan teknologi melalui website resmi Bursa Efek Indonesia (BEI). Metode analisis data yang digunakan adalah analisis deskriptif kuantitatif serta analisis komparatif khususnya uji perbedaan. Proses analisis data menggunakan bantuan *software SPSS* versi 26. Hasil penelitian menunjukkan bahwa secara umum tidak ada perbedaan signifikan kinerja keuangan perusahaan teknologi yang terdaftar di Bursa Efek Indonesia (BEI) antara sebelum dan selama pandemi Covid-19. Hasil secara umum tersebut menggunakan indikator *current ratio*, *quick ratio*, *net profit margin*, *return on equity*, *debt to asset ratio*, *debt to equity ratio*, dan *total asset turnover*. Sedangkan dari rasio *fixed assets turnover* hasilnya terdapat perbedaan yang signifikan.

Kata kunci: perusahaan teknologi, kinerja keuangan, rasio keuangan, pandemi Covid-19, uji perbedaan.

## ABSTRACT

**COMPARATIVE ANALYSIS OF FINANCIAL PERFORMANCE TECHNOLOGY  
ISSUERS LISTED ON THE INDONESIA STOCK EXCHANGE (IDX) BEFORE AND  
DURING THE COVID-19 PANDEMIC**

Nia Ayulita Purbasari

NIM: 192314042

Sanata Dharma University

Yogyakarta

2023

*This study aims to conduct a comparative analysis of the financial performance of technology companies listed on the Indonesia Stock Exchange (IDX) before and during the Covid-19 pandemic. This type of research is quantitative using secondary data. The population in this study is all technology companies in Indonesia. The research sample of 20 technology companies listed on the Indonesia Stock Exchange (IDX) for the period 2019-2020 was obtained by purposive sampling technique. The data collection method is based on the annual financial statements of each technology company through the official website of the Indonesia Stock Exchange (IDX). The data analysis method used is quantitative description analysis and comparative analysis, especially the difference test. Data analysis process using SPSS software version 26. The results showed that in general there was no significant difference in the financial performance of technology companies listed on the Indonesia Stock Exchange (IDX) between before and during the Covid-19 pandemic. The results generally use indicators of current ratio, quick ratio, net profit margin, return on equity, debt to asset ratio, debt to equity ratio, and total asset turnover. While the ratio of fixed assets turnover results there is a significant difference.*

**Keywords:** technology companies, financial performance, financial ratios, Covid-19 pandemic, different test.