

ABSTRACT

COMPARISON OF FINANCIAL PERFORMANCE AND COMPANY VALUE DURING THE COVID-19 PANDEMIC AND DURING THE NEW NORMAL IN 2020-2021 IN PROPERTY COMPANIES LISTED ON THE BEI

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This study aims to prove whether there are differences in financial performance during the covid-19 pandemic and during the new normal in 2020-2021 in property companies listed on the IDX and to prove whether there are differences in company value during the covid-19 pandemic and during the new normal in 2020-2021 in property companies listed on the IDX. The research method used in this research is quantitative. In determining the sample with saturated samples taken is the entire population. the population of this study is Property Companies Listed on the IDX in 2020-2021. The sample of this study were 3 large companies in property companies. Financial performance measurement ratios in research ROA, DER and CR. While company value is measured using Price Book Value (PBV). This study uses data analysis with several statistical tests, and research data processing using the SPSS26 application to test the research hypothesis. The results in this study on the value of ROA, DER and CR get the results of H_0 accepted and H_a rejected, which means that there is no significant difference between the solvency ratio during the Covid-19 Pandemic and during New Normal. While the PBV results have no relationship between the variables during the Covid-19 Pandemic and the New Normal. As for the results of the sig value (2-tailed) of $0.546 > 0.05$, then we can conclude that there is no significant difference in PBV during the Covid-19 Pandemic and during New Normal.

Keywords: Financial Performance, Company Value, Covid-19 Pandemic

