

# **DAMPAK PANDEMI COVID-19 TERHADAP KINERJA KEUANGAN PERUSAHAAN INFRASTRUKTUR DI BEI**

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## **ABSTRAK**

Pandemi Covid-19 tidak hanya berdampak buruk kepada kesehatan masyarakat, tetapi juga berdampak negatif terhadap pertumbuhan ekonomi di Indonesia. Perusahaan pada sektor infrastruktur adalah salah satu sektor bisnis yang terpengaruh dampak negatif dari pandemi Covid-19, karena diterapkannya kebijakan lockdown seperti PSBB (Pembatasan Sosial Berskala Besar) menyebabkan menurunnya kinerja perusahaan beberapa subsektor perusahaan infrastruktur terdampak pandemi covid-19 contohnya seperti subsektor transportasi dan subsektor jalan tol,, bandara, pelabuhan. Tujuan dalam penelitian ini adalah untuk membuktikan secara empiris kinerja keuangan antara lain; profitabilitas (ROE), struktur modal (DER), nilai perusahaan (PER) antara sebelum pandemi Covid-19 dan saat pandemi Covid-19, jenis penelitian yang digunakan adalah kuantitatif. Populasi dalam penelitian ini adalah perusahaan infrastruktur yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2019-2020. Jumlah sampel adalah 72 perusahaan infrastruktur dengan teknik purposive sampling (sampling berdasarkan kriteria). Pengujian dilakukan menggunakan Wilcoxon Signed Rank Test, dengan hasil , Berdasarkan rasio ROE terdapat perbedaan yang signifikan profitabilitas pada perusahaan infrastruktur sebelum dan saat Covid-19, Berdasarkan rasio DER, dan PER tidak terdapat perbedaan struktur modal dan nilai perusahaan pada perusahaan infrastruktur sebelum dan saat Covid 19.

Kata kunci : Pandemi Covid-19, Kinerja keuangan, Profitabilitas, Struktur Modal,  
Nilai Perusaha

# **IMPACT OF THE COVID-19 PANDEMIC ON THE FINANCIAL PERFORMANCE OF INFRASTRUCTURE COMPANIES ON IDX**

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## **ABSTRACT**

The Covid-19 pandemic not only has a negative impact on public health, but also has a negative impact on economic growth in Indonesia. Companies in the infrastructure sector are one of the business sectors that have been negatively affected by the Covid-19 pandemic, because the implementation of lockdown policies such as the PSBB (Large-Scale Social Restrictions) has caused a decline in the performance of companies in several sub-sectors of infrastructure companies affected by the COVID-19 pandemic, for example, the transportation sub-sector and the sub-sector. toll roads, airports, ports. The purpose of this study is to empirically prove financial performance, among others; profitability (ROE), capital structure (DER), firm value (PER) between before the Covid-19 pandemic and during the Covid-19 pandemic, the type of research used is quantitative. The population in this study are infrastructure companies listed on the Indonesia Stock Exchange (IDX) during the 2019-2020 period. The number of samples is 72 infrastructure companies with purposive sampling technique (sampling based on criteria). The test was carried out using the Wilcoxon Signed Rank Test, with the results, Based on the ROE ratio there were significant differences in profitability in infrastructure companies before and during Covid-19, Based on the DER and PER ratios, there were no differences in capital structure and company value in infrastructure companies before and during Covid 19.

Keywords: Covid-19 pandemic, financial performance, profitability, capital structure, firm value