

## ABSTRAK

### ANALISIS KINERJA KEUANGAN SEBELUM DAN SELAMA PANDEMI COVID-19

(Sensus Pada Perusahaan *Cultural Content Industry* Yang Terdaftar di Bursa Efek Korea Periode 2018-2021)

Oleh

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Penelitian ini bertujuan untuk mengetahui kinerja keuangan pada perusahaan *Cultural Content Industry* yang terdaftar di Bursa Efek Korea sebelum dan selama pandemi Covid-19 periode 2018-2021. Metode yang digunakan dalam penelitian ini adalah metode kuantitatif. Teknik pengumpulan data dilakukan melalui data sekunder. Alat analisis yang digunakan adalah *Principal Component Analysis* (PCA) dan uji beda dengan menggunakan *Wilcoxon Signed Rank* dan uji *Mann-Whitney Test*. Hasil penelitian menunjukkan bahwa (1) *Current Ratio* (CR), *Net Profit Margin* (NPM), *Total Asset Turnover* (TATO), dan *Return on Asset* (ROA) mengalami penurunan selama pandemi Covid-19 pada perusahaan *Cultural Content Industry* yang terdaftar di Bursa Efek Korea periode 2018-2021. Sedangkan *Debt to Asset Ratio* (DAR) dan *Debt to Equity Ratio* (DER) mengalami kenaikan selama pandemi Covid-19 pada perusahaan *Cultural Content Industry* yang terdaftar di Bursa Efek Korea periode 2018-2021, (2) Terdapat perbedaan kinerja keuangan sebelum dan selama pandemi Covid-19 pada perusahaan *Cultural Content Industry* Korea Selatan yang terdaftar di Bursa Efek Korea periode 2018-2021.

Kata Kunci : Kinerja Keuangan, Pandemi Covid-19.

## **ABSTRACT**

### **ANALYSIS OF FINANCIAL PERFORMANCE BEFORE AND DURING THE COVID-19 PANDEMIC**

***(Census at Cultural Content Industry Companies Listed on The Korea Stock  
Exchange Period 2018-2021)***

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*This research aims to know financial performance of Cultural Content Industry company before and during the Covid-19 pandemic at Companies Listed on The Korea Stock Exchange period 2018-2021. This research used quantitative method. Data collection implemented by secondary data. Path analysis is used to Principal Component Analysis (PCA), Wilcoxon Signed Rank Test and Mann-Whitney Test. The results of this research indicate that (1) Current Ratio (CR), Net Profit Margin (NPM), Total Asset Turnover (TATO), and Return on Asset (ROA) have decreased during the Covid-19 pandemic at Companies Listed on The Korea Stock Exchange period 2018-2021. While Debt to Asset Ratio (DAR) dan Debt to Equity Ratio (DER) have increased during the Covid-19 pandemic at Companies Listed on The Korea Stock Exchange period 2018-2021, (2) There are significant difference in the financial performance before and during the Covid-19 pandemic at Companies Listed on The Korea Stock Exchange period 2018-2021.*

*Keywords: Financial Performance, Covid-19 Pandemic.*