ABSTRACT

COMPARISON OF FINANCIAL PERFORMACE TELECOMMUNICATIONS SECTOR LISTED ON THE INDONESIA STOCK EXCHANGE BEFORE PANDEMIC AND DURING NEW NORMAL ERA

By:

Andini Krisma Audria

193402013

Advisor:

Deasy Lestary Kusnandar
Andina Eka Mandasari

The telecommunications sector is one of the subsectors that benefited the most during the Covid-19 pandemic. Financial performance is an important indicator for assessing the progress of a company. Based on this, this study aims to determine the financial condition of companies in the telecommunications sub-sector by comparing the period before the Covid-19 pandemic (2018-2019) and during the new normal era (2021-2022), as well as to determine whether there are differences in the financial performance of companies in the telecommunications sub-sector between the two periods. The population subject to this study consists of 19 telecommunications sub-sector companies listed on the Indonesia Stock Exchange. The method used in this study is quantitative with data analysis using the Wilcoxon signed rank test. The financial ratios studied consisted of liquidity ratios (current ratio), profitability ratios (return on assets), solvency ratios (debt to asset ratio), and activity ratios (total asset turnover). The results of the Wilcoxon signed rank test showed that there were no differences in the return on assets, debt to assets ratio and current ratio. Meanwhile, the results of the study on the total asset turnover showed differences between before the Covid-19 pandemic and during the new normal era in the telecommunications sub-sector.

Keywords: *Financial Performance, Telecommunications Sub-Sector, Covid-19, New Normal Era, Financial Ratios.*

ABTSRAK
PERBANDINGAN KINERJA KEUANGAN PADA SEKTOR TELEKOMUNIKASI YANG TERDAFTAR DI BURSA EFEK INDONESIA SEBELUM PANDEMI DAN SAAT ERA *NEW* NORMAL

Oleh:

Andini Krisma Audria

193402013

Pembimbing:

Deasy Lestary Kusnandar
Andina Eka Mandasari

Sektor Telekomunikasi adalah salah satu subsektor yang paling diuntungkan selama masa pandemi Covid-19. Kinerja keuangan merupakan salah satu indikator penting untuk menilai baik atau buruknya perkembangan suatu perusahaan. Berdasarkan hal tersebut penelitian ini bertujuan untuk mengetahui bagaimana kondisi keuangan perusahaan-perusahaan subsektor telekomunikasi dengan membandingkan periode sebelum pandemi Covid-19 (2015-2019) dan saat era *new normal* (2021-2025), serta untuk mengetahui adanya perbedaan dalam kinerja keuangan perusahaan subsektor telekomunikasi antara kedua periode waktu tersebut. Populasi yang menjadi subjek penelitian terdiri dari 19 perusahaan subsektor telekomunikasi yang terdaftar di Bursa Efek Indonesia. Metode yang digunakan pada penelitian ini adalah kuantitatif dengan analisis data menggunakan *wilcoxon signed rank test*. Rasio keuangan yang diteliti terdiri dari rasio likuiditas (*current ratio*), rasio profitabilitas (*return on asset*), rasio solvabilitas (*debt to asset ratio*) dan rasio aktivitas (*total asset turnover*). Hasil penelitian *wilcoxon signed rank test* menujukkan bahwa tidak terdapat perbedaan pada rasio *return on asset*, *current ratio* dan *debt to assets ratio*. Sementara itu, hasil penelitian pada *total asset turn over* terdapat perbedaan antara sebelum pandemi Covid-19 dan saat era *new normal* pada subsektor telekomunikasi.

Kata kunci: Kinerja Keuangan, Sub Sektor Telekomunikasi, Covid-19, Era New Normal, Rasio Keuangan.