

ABSTRACT

This study aims to examine the differences in financial performance before and during the COVID-19 pandemic at PT Austral Byna from 2017 to 2022. The research adopts a descriptive approach, focusing on metrics such as the current ratio, quick ratio, return on equity ratio debt to total assets and debt to total equity. The data analysis utilizes a paired sample t-test. The findings indicate that the liquidity and profitability was higher on average during the pandemic compared to before the pandemic. For solvency, Debt to total assets showed a higher average before the pandemic than during it. In contrast, the debt to total equity ratio showed a higher average during the pandemic than before it. In conclusion, there is a significant difference in the liquidity and profitability before and during the pandemic. However, no significant difference was found in the solvability ratio, debt to total assets between the two periods and there is a significant difference in debt to total equity before and during the pandemic. Keywords: Financial statement, current ratio, quick ratio, return on equity, debt to total assets, debt to total equity. iv

ABSTRAK

Penelitian ini bertujuan untuk mengkaji perbedaan kinerja keuangan sebelum dan selama pandemi COVID-19 di PT Austral Byna dari tahun 2017 hingga 2022. Penelitian ini menggunakan pendekatan deskriptif dengan fokus pada metrik seperti current ratio, quick ratio, return on equity ratio debt to total assets and debt to total equity. Analisis data menggunakan uji paired sample t-test. Hasil penelitian menunjukkan bahwa likuiditas dan profitabilitas rata-rata lebih tinggi selama pandemi dibandingkan sebelum pandemi. Untuk solvabilitas, rasio utang terhadap total aset menunjukkan rata-rata yang lebih tinggi sebelum pandemi dibandingkan selama pandemi. Sebaliknya, rasio utang terhadap total ekuitas menunjukkan rata-rata yang lebih tinggi selama pandemi dibandingkan sebelum pandemi. Sebagai kesimpulan, terdapat perbedaan yang signifikan dalam likuiditas dan profitabilitas sebelum dan selama pandemi. Namun, tidak ditemukan perbedaan yang signifikan pada rasio solvabilitas, utang terhadap total aset antara kedua periode tersebut, serta terdapat perbedaan signifikan sebelum dan selama pandemi. Kata kunci: Laporan keuangan, current ratio, quick ratio, return on equity, debt to total assets, debt to total equity.