

ANALISIS KOMPARASI TINGKAT FINANCIAL DISTRESS SELAMA DAN SESUDAH PANDEMI COVID-19 PADA PERUSAHAAN SEKTOR KESEHATAN YANG TERDAFTAR DI BURSA EFEK INDONESIA

ABSTRAK

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Pertumbuhan perekonomian terancam karena adanya fenomena virus Covid-19, Akibatnya, perusahaan dapat mengalami kerugian sehingga mengalami financial distress. Kondisi keuangan sendiri atau financial distress ini mengacu pada situasi financial perusahaan yang timbul selama mengalami kebangkrutan karena penurunan kinerja keuangan dan kondisi yang semakin memburuk. Penelitian ini bertujuan untuk menganalisis perbedaan Tingkat Financial Distress Selama Dan Sesudah Pandemi Covid-19 pada perusahaan sektor kesehatan yang terdaftar di bursa efek Indonesia.

Metode penelitian ini menggunakan metode kuantitatif adalah penelitian dengan menggunakan angka, mulai dari pengumpulan data tersebut, penafsiran terhadap data serta penampilan dari hasilnya Sampel yaitu neraca dan laporan laba/rugi 16 Perusahaan Sektor Kesehatan Yang Terdaftar Di Bursa Efek Indonesia tahun 2019 dan 2022. Analisa data dengan menggunakan metode statistik t-test (uji beda).

Hasil penelitian menunjukkan bahwa tidak ada perbedaan perbedaan Tingkat Financial Distress Selama Dan Sesudah Pandemi Covid-19 pada perusahaan sektor kesehatan yang terdaftar di Bursa Efek Indonesia dikarenakan financial distress perusahaan sektor kesehatan yang terdaftar di Bursa Efek Indonesia dengan nilai rata-rata z-score selama pandemi covid-19 sebesar 3.06 dan sesudah pandemi covid-19 sebesar 4.10 sehingga perusahaan sektor kesehatan yang terdaftar di Bursa Efek Indonesia dinyatakan sehat

Kata Kunci: *Komparasi, Tingkat Financial Distress, selama, Selama dan Covid-19*

**COMPARATIVE ANALYSIS OF FINANCIAL DISTRESS DURING AND
AFTER THE COVID-19 PANDEMIC IN HEALTH SECTOR COMPANIES
LISTED ON THE INDONESIA STOCK EXCHANGE**

ABSTRACT

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Economic growth is threatened due to the phenomenon of the Covid-19 virus. As a result, companies can suffer losses and experience financial distress. The financial condition itself or financial distress refers to the company's financial situation that arises during bankruptcy due to declining financial performance and worsening conditions. This study aims to analyze differences in the Levels of Financial Distress During and After the Covid-19 Pandemic in health sector companies listed on the Indonesian stock exchange.

This research method uses a quantitative method, which is research using numbers, starting with data collection, interpretation of the data and the appearance of the sample results, namely balance sheets and profit/loss reports of 16 Health Sector Companies Listed on the Indonesia Stock Exchange in 2019 and 2022. Data analysis using the t-test statistical method (test of difference).

The results of the study show that there is no difference in the Level of Financial Distress During and After the Covid-19 Pandemic in health sector companies listed on the Indonesia Stock Exchange due to the financial distress of health sector companies listed on the Indonesia Stock Exchange with an average z-score during the pandemic covid-19 is 3.06 and after the covid-19 pandemic is 4.10 so that health sector companies listed on the Indonesia Stock Exchange are declared healthy

Keywords: Comparison, Level of Financial Distress, during, During and Covid-19