

## ABSTRAK

**Luthfi Dwima Syahreza, 2022, 1704518057; ANALISIS RASIO KEUANGAN PERUSAHAAN TRANSPORTASI UDARA YANG TERDAFTAR PADA BURSA EFEK INDONESIA SEBELUM DAN SAAT PANDEMI COVID-19. Program Studi D-III Akuntansi, Fakultas Ekonomi, Universitas Negeri Jakarta.**

Karya ilmiah ini bertujuan untuk mengetahui bagaimana kinerja keuangan sebelum dan saat pandemi COVID-19 pada perusahaan transportasi udara yang terdaftar di BEI ditinjau dari rasio likuiditas, rasio solvabilitas, rasio aktivitas, dan rasio profitabilitas. Metode yang digunakan dalam penelitian ini adalah analisis deskriptif dengan teknik pengumpulan data berupa studi pustaka yaitu mengumpulkan data sekunder yang berkaitan dengan penelitian pada *website* BEI dan *website* perusahaan.

Hasil penelitian menunjukkan bahwa rasio dari sebelum dan saat pandemi COVID-19: 1) Pada rasio likuiditas, *current ratio*, *quick ratio*, dan *cash ratio* mengalami penurunan. 2) Pada rasio solvabilitas, *debt to asset ratio* dan *debt to equity ratio* mengalami kenaikan. 3) Pada rasio aktivitas, *receivable turnover* dan *total assets turnover* mengalami penurunan. 4) Pada rasio profitabilitas, *gross profit margin*, *net profit margin*, *return on asset*, dan *return on equity* mengalami penurunan. Hasil ini menunjukkan bahwa industri transportasi udara sangat terpengaruh oleh pandemi COVID-19.

**Kata kunci: Kinerja keuangan, Rasio Likuiditas, Rasio Solvabilitas, Rasio Aktivitas, Rasio Profitabilitas, Transportasi**

## ABSTRACT

**Luthfi Dwima Syahreza, 2022, 1704518057; FINANCIAL RATIO ANALYSIS OF AIR TRANSPORTATION COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE BEFORE AND DURING THE COVID-19 PANDEMIC. D-III Accounting Study Program, Faculty of Economics, Universitas Negeri Jakarta.**

*This research aims to find out how the financial performance before and during the COVID-19 pandemic in the air transportation companies listed on the IDX in terms of liquidity ratios, solvency ratios, activity ratios, and profitability ratios. The method used in this research is descriptive analysis with data collection techniques in the form of library research, namely collecting secondary data related to research on the IDX website and the company's website.*

*The results showed that the ratio before and during the COVID-19 pandemic: 1) The liquidity ratio, current ratio, quick ratio, and cash ratio decreased. 2) In solvency ratio, debt to asset ratio and debt to equity ratio have increased. 3) In the activity ratio, receivable turnover and total assets turnover decreased. 4) The profitability ratio, gross profit margin, net profit margin, return on assets, and return on equity decreased. These results indicate that the air transportation industry has been severely affected by the COVID-19 pandemic.*

***Keywords: Financial Performance, Liquidity Ratio, Solvency Ratio, Activity Ratio, Profitability Ratio, Transportatio***