

## **Analisis Dampak Pandemi Covid 19 Terhadap Perubahan Kinerja Keuangan Perusahaan *Go Public***

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**Abstract :** *The phenomenon of the reduction in the target of state revenue sourced from taxes in 2020 is the impact of the tax reduction as an initial step to save the economy involving the real sectors that are most affected, because the government analyzes that in times of economic difficulties due to the covid pandemic 19, it will certainly have an impact on the decline in financial performance of various types of businesses. The results of previous research indicate that there were industrial sectors that experienced a decline in performance but also industrial sectors that experienced an increased performance during the economic crisis. Gap research also shows that the industrial sector has experienced an increase or decrease in the value of performance, depending on various social situations when there are financial difficulties in the country. This study was carried out through testing changes in company performance to see the public sector that was negatively or positively affected by the challenges of the Covid 19 pandemic. The study population was all companies listed on the BEI until 2020, the number of samples using the Slovin Formula. Data were analyzed using descriptive analysis and the Wilcoxon Signed Rank Test. The results showed that: 1) there was an increase in average DER and receivable turnover, as well as a decrease in average current assets and ROA after entering the covid pandemic 19, 2) there is no significant difference between current assets and DER in all industrial sectors between before and after entering the covid pandemic 19, but there are significantly difference in ROA and receivable turnover, and 3) sectors that experienced an increase in current assets, ROA, receivable turnover, and decreased DER, is Consumer Goods Industry, while sectors that experienced decrease in the value of current assets and ROA include are Property, Real Estate and Building Contruction, Finance, Trade, Services and Investment. The results of this study can provide relevant information for investors in making investment decisions in the uncertain future when the covid pandemic 19 will end, as well as providing relevant information for the government regarding the right sectors to be given aid tax.*

**Keywords:** *Current Asset, DER, ROA, Receivable Turnover*