

Abstrak

Pandemi Covid-19 sangat berdampak pada perekonomian Indonesia. Salah satu perusahaan yang terdampak akibat pandemi Covid-19 ialah PT Uni-Charm Indonesia Tbk. Di masa pandemi Covid-19 jumlah kehamilan dan kelahiran di Indonesia meningkat dikarenakan pemerintah menerapkan kebijakan pembatasan skala besar (PSBB) yang berdampak kepada masyarakat sulit untuk mengakses alat kontrasepsi, dan persentase masyarakat yang mengikuti program Keluarga Berencana (KB) menurun. Hal tersebut berdampak pada kinerja keuangan perusahaan PT Uni-Charm Indonesia karena bergerak disubsektor diapers wanita dan bayi. Kinerja keuangan diukur dengan menganalisis laporan keuangan perusahaan. Penelitian ini bertujuan untuk menganalisis pengaruh pandemi Covid-19 PT Uni Charm Indonesia Tbk di masa pandemi Covid-19 menggunakan 3 rasio keuangan yaitu rasio likuiditas, solvabilitas dan profitabilitas. Untuk membandingkan kinerja keuangan di subsektor yang sama maka rasio keuangan PT Uni-Charm Indonesia Tbk dibandingkan dengan PT Multi Indocitra. Metode analisis yang digunakan adalah analisis deskriptif kuantitatif. Jenis data yang digunakan ialah data sekunder berupa laporan keuangan kedua perusahaan tersebut periode 2018-2021 yang peroleh di Bursa Efek Indonesia. Hasil penelitian menunjukkan bahwa adanya pertumbuhan laba bersih PT Uni-Charm Indonesia Tbk. Pertumbuhan laba tersebut terjadi karena manajemen biaya yang diterapkan perusahaan sehingga dapat meningkatkan laba bersihnya meski di masa pandemi.

Kata Kunci: Pandemi Covid-19, analisis rasio keuangan, laporan keuangan, kinerja keuangan

Abstract

The Covid-19 pandemic has had a major impact on the Indonesian economy. One of the companies affected by the Covid-19 pandemic is PT Uni-Charm Indonesia Tbk. During the Covid-19 pandemic, the number of pregnancies and births in Indonesia increased because the government implemented a large-scale restriction policy (PSBB) which made it difficult for people to access contraceptives, and the percentage of people participating in the Family Planning (KB) program decreased. This has an impact on the financial performance of the company PT Uni-Charm Indonesia because it is engaged in the women's and baby diapers sub-sector. Financial performance is measured by analyzing the company's financial statements. This study aims to analyze the impact of the Covid-19 pandemic - PT Uni Charm Indonesia Tbk during the Covid-19 pandemic using 3 financial ratios namely liquidity, solvency and profitability ratios. To compare financial performance in the same sub-sector, the financial ratios of PT Uni-Charm Indonesia Tbk are compared with PT Multi Indocitra. The analytical method used is descriptive quantitative analysis. The type of data used is secondary data in the form of the financial statements of the two companies for the 2018-2021 period obtained on the Indonesia Stock Exchange. The results showed that the net profit growth of PT Uni-Charm Indonesia Tbk. This profit growth occurred because of the cost management implemented by the company so that it could increase its net profit even during the pandemic.

Keywords: Covid-19 pandemic, financial ratio analysis, financial reports, financial performance