

ABSTRAK

Pandemi Covid-19 menyebabkan adanya perubahan kondisi lingkungan di berbagai sektor. Sektor industri menjadi sektor yang terdampak cukup signifikan. Berbagai kegiatan industri terpaksa harus ditunda bahkan dihentikan akibat penyebaran Covid-19. Penerapan kebijakan-kebijakan dalam rangka memutus mata rantai penyebaran Covid-19 yang harus dilaksanakan mengakibatkan kinerja keuangan dari perusahaan-perusahaan industri mengalami penurunan, khususnya perusahaan yang membutuhkan kontak langsung atau beroperasi secara luring. Tujuan penelitian untuk mengetahui kondisi kinerja keuangan dan strategi usaha dari PT Regarsport Industri Indonesia sebelum dan sesudah pandemi Covid-19 dengan menggunakan rasio profitabilitas. Metode pengumpulan data yang digunakan adalah studi Pustaka dan studi lapangan berupa wawancara dengan narasumber terkait objek penelitian. Data-data yang terdapat pada penulisan ini diperoleh dengan mengolah angka-angka pada laporan keuangan tahun 2019 hingga 2021. Berdasarkan analisis yang telah dilakukan diperoleh kesimpulan bahwa dengan menerapkan strategi usaha tertentu PT Regarsport Industri Indonesia dapat bertahan dan berhasil meningkatkan laba dari tahun ke tahun serta meningkatkan penjualan di masa pandemi Covid-19, meskipun dari perhitungan rasio profitabilitas mengalami kenaikan dan penurunan.

Kata kunci: Pandemi Covid-19, Kinerja Keuangan, Strategi, Rasio Profitabilitas.

ABSTRACT

The Covid-19 pandemic has caused changes in environmental conditions in various sectors. The industrial sector is a sector that is significantly affected. Various industrial activities had to be postponed or even stopped due to the spread of Covid-19. The implementation of policies in order to break the chain of Covid-19 spread that must be implemented has resulted in a decline in the financial performance of industrial companies, especially companies that require direct contact or operate offline. The purpose of the study was to determine the condition of the financial performance and business strategy of PT Regarsport Industri Indonesia before and after the Covid-19 pandemic by using the profitability ratio. The data collection method used is library research and field studies in the form of interviews with resource persons related to the object of research. The data contained in this paper was obtained by processing the numbers in the financial statements for 2019 to 2021. Based on the analysis that has been carried out, it was concluded that by implementing certain business strategies PT Regarsport Industri Indonesia can survive and succeed in increasing profits from year to year and increase sales during the Covid-19 pandemic, even though from the calculation of the profitability ratios, it has increased and decreased.

Keywords: Covid-19 Pandemic, Financial Performance, Strategy, Profitability Ratios.