

## **Abstrak**

Perusahaan hiburan merupakan salah satu sektor yang sangat terdampak efek dari pandemi Covid-19. Hal tersebut tentu berdampak pada kinerja keuangan perusahaan yang bergerak di sektor ini. Oleh karena itu, dilakukan penelitian menggunakan rasio keuangan untuk mengetahui dan menganalisis dampak dari Covid-19 terhadap kinerja keuangan. Penelitian ini bertujuan untuk mengetahui dan menganalisis kinerja keuangan The Walt Disney Company selama lima tahun yaitu sebelum dan saat pandemi Covid-19 (2017-2021). Metode pengumpulan data yang digunakan adalah metode studi kepustakaan dan metode studi dokumentasi. Data yang diambil merupakan laporan keuangan yang diperoleh dari website resmi perusahaan yakni untuk periode sebelum dan selama pandemi Covid-19 (2017-2021). Serta diambil pula data dua perusahaan sejenis yang menjadi tolak ukur kinerja keuangan perusahaan. Hasil penelitian menunjukkan bahwa kinerja keuangan The Walt Disney Company mengalami penurunan signifikan untuk rasio manajemen utang dan rasio profitabilitas saat pandemi Covid-19. Sementara itu, pada rasio likuiditas mengalami kenaikan yang cukup signifikan saat pandemi Covid-19. Sedangkan rasio manajemen aset tidak mengalami perubahan yang signifikan saat pandemi Covid-19 dan masih dalam rata-rata industri.

**Kata Kunci:** Pandemi Covid-19, Laporan Keuangan, Kinerja Keuangan, Analisis Rasio Keuangan.

## **Abstract**

*Entertainment companies are one of the sectors that have been most affected by the effects of the Covid-19 pandemic. This certainly has an impact on the financial performance of companies engaged in this sector. Therefore, a study was conducted using financial ratios to determine and analyze the impact of Covid-19 on financial performance. This study aims to determine and analyze the financial performance of The Walt Disney Company for five years, namely before and during the Covid-19 pandemic (2017-2021). The data collection method used is the literature study method and the documentation study method. The data taken are financial reports obtained from the company's official website, that is for the period before and during the Covid-19 pandemic (2017-2021). As well as data taken from two similar companies as a benchmark for the company's financial performance. The results showed that The Walt Disney Company's financial performance experienced a significant decline in debt management ratios and profitability ratios during the Covid-19 pandemic. Meanwhile, the liquidity ratio experienced a significant increase during the Covid-19 pandemic. Meanwhile, the asset management ratio did not experience significant changes during the Covid-19 pandemic and was still within the industry average.*

**Keywords:** Covid-19 Pandemic, Financial Reports, Financial Performance, Financial Ratio Analysis.