

ABTRACK

The economic conditions in Indonesia are experiencing several changes due to the Covid-19 pandemic which has spread since the beginning of 2020. Due to this pandemic, everyone will switch the system from offline to online. Telecommunication companies in all countries that have had a sufficient impact are classified as urgently needed because everything must use the telecommunications system so that activities can resume. Therefore the aim of this research is to compare the financial performance of Indonesian and Japanese telecommunication companies with the object of PT. Telekomunikasi Indonesia and Nippon Telegraph Telecommunication.

In general, financial performance can use financial ratios to calculate it. The variables used in this study were the FL ratio, TIER TATO, ITO, RTO, CR, QR, NPM, ROA & ROE by analyzing non-parametric statistical methods or the Wilcoxon Sign-rank Test. The method used in this research is comparative descriptive with the source taken, namely secondary data in the form of company financial performance reports in the 2016-2020 period. The results that can be seen from this research are that there are differences between the two Indonesian telecommunications companies and also Nippon Telegraph Telecommunication.

Keywords: financial performance, financial ratios, PT. Telekomunikasi Indonesia, Nippon Telegraph Telecommunication, Wilcoxon Sign-rank Test