

ABSTRACT

The emergence of Covid-19 was first noticed in Wuhan, China in 2019 and began to enter Indonesia in March 2020. The rapid spread of Covid-19 forced the government to issue a policy, namely PSBB to reduce people's mobility outdoors. This resulted in a negative impact on the economic sector in Indonesia. One of those affected by Covid-19 is the transportation and logistics sector, especially the impact on the company's financial performance.

This study aims to determine the impact of Covid-19 on company performance in the transportation and logistics sector in Indonesia. The company's financial performance is measured using the variables of profitability ratios, liquidity ratios, activity ratios, and solvency ratios which are calculated using Return On Assets, Current Ratio, Debt to Equity Ratio and Total Asset Turnover.

The population in this study are transportation and logistics sector companies listed on the Indonesia Stock Exchange (IDX) for the 2018-2022 period. With purposive sampling method, obtained samples that meet the criteria as many as 23 companies. This study uses quantitative methods consisting of descriptive stats, analysis of different tests.

The results of this study are that there is a significant difference in the activity ratio in the form of Total Assets Turnover and there is no significant difference in the profitability ratio in the form of Return On Assets, the liquidity ratio in the form of the Current Ratio, and the solvency ratio in the form of the Debt To Equity Ratio.

Keywords: Covid-19, CR, DER, Company Performance, ROA, TATO