

ABSTRACT

MUFC as a Football Club which is one of the best teams in the world but in fact has experienced a decline in terms of achievements. However, in a football club as big as Manchester United, their finances have very good and healthy finances. Sponsors always line up every year so that their products are in MUFC jerseys. The finances of a club as big as MUFC are very good for discussion because they experience increases and decreases every year.

The purpose of this study was to analyze MUFC Profitability before and after the covid 19 pandemic. This study used a quantitative method. This study uses different test methods.

The results of data analysis show that (1) namely the components of income, expenses, and player registration. Manchester United obtained purchases through three sectors, namely commercial income, broadcasting rights and matchdays. The commercial sector is the revenue with the largest proportion, touching 54.82% in 2020. (2) Meanwhile, Manchester United's total expenses decreased by 13.15% compared to the 2019 period. This was due to reduced business club activity due to the Covid pandemic -19.

(3) Analysis of Manchester United's financial performance during the 2018-2020 period resulted in an increase in performance decline, especially during the Covid-19 pandemic, especially in terms of profitability and activity.

Research provides recommendations for MUFC to improve aspects that still have less value, for example: efficiency in making long-term investments

Keywords: *matchday,profitabilitasplayer's registration*