

INTISARI

Penelitian dengan judul pertimbangan laba rugi bisnis properti *Real Estate* pada masa pandemi Covid-19 melalui perspektif *Justice Approach*. Penelitian ini menggunakan objek material yakni pertimbangan laba rugi bisnis properti *Real Estate* pada masa pandemi Covid-19 dan objek formal menggunakan perspektif *Justice Approach*. Tujuan penelitian ini untuk mengkaji serta membahas lebih mendalam mengenai pertimbangan laba rugi bisnis properti *Real Estate* pada masa pandemi Covid-19: perspektif *Justice Approach*.

Penelitian ini menggunakan metode kualitatif terhadap problem faktual dengan mengumpulkan data penelitian menggunakan studi kepustakaan serta melalui tahapan persiapan, inventarisasi dan pengumpulan data, klasifikasi data, analisis, penyusunan data. Tahapan analisis penelitian berisi deskripsi, interpretasi, koherensi intern, serta refleksi.

Hasil penelitian ini yang pertama, mengenai pertimbangan laba rugi bisnis properti *Real Estate* pada masa pandemi Covid-19 adalah sebuah pertimbangan-pertimbangan, strategi dalam meningkatkan laba serta bertujuan sebagai pencapaian atas kualitas laba yang diharapkan oleh perusahaan bisnis properti *Real Estate*. Penerapan strategi-strategi yang bertujuan untuk mengurangi risiko rugi yang terjadi dalam masa pandemi Covid-19. Kedua, melalui perspektif *Justice Approach* yang mengacu pada konsep moral serta keadilan karena, *Justice Approach* merupakan bagian dari etika bisnis. Suatu perusahaan dinilai baik ketika menerapkan moral dan keadilan atas pelayanan yang diberikan kepada konsumen maupun investor.

Kata kunci: laba rugi, Bisnis properti, *Real Estate*, pandemi Covid-19, *Justice Approach*

ABSTRACT

Research with the title consideration of the profit and loss of the Real Estate property business during the Covid-19 pandemic through the perspective of the Justice Approach. This study uses material objects, namely the consideration of profit and loss for the Real Estate property business during the Covid-19 pandemic and formal objects using the perspective of the Justice Approach. The purpose of this study is to examine and discuss in more depth the considerations of profit and loss for the Real Estate property business during the Covid-19 pandemic: the perspective of the Justice Approach.

This study uses a qualitative method on factual problems by collecting research data using literature studies and through the stages of preparation, inventory and data collection, data classification, analysis, data compilation. The stages of research analysis contain description, interpretation, internal coherence, and reflection.

The first results of this study, regarding the consideration of the profit and loss of the Real Estate property business during the Covid-19 pandemic, are considerations, strategies to increase profits and are aimed at achieving the quality of profits expected by Real Estate property business companies. Implementation of strategies that aim to reduce the risk of losses that occur during the Covid-19 pandemic. Second, through the perspective of the Justice Approach which refers to the concept of morals and justice because, the Justice Approach is part of business ethics. A company is considered good when it applies morals and fairness to the services provided to consumers and investors.

Keywords: profit and loss, property business, Real Estate, Covid-19 pandemic, Justice Approach