

INTISARI

Tujuan penelitian ini adalah untuk menguji pengaruh pandemik Covid-19 terhadap kinerja fundamental dan pasar perusahaan publik kategori *finance* dan *non finance* di Indonesia. Variabel independen yang diteliti adalah pandemik Covid-19. Variabel dependen yang diteliti adalah kondisi kinerja fundamental dan pasar. Metode penelitian yang digunakan yaitu membandingkan kinerja fundamental dan pasar sebelum dan saat pandemik Covid-19 (kuartal I dan IV tahun 2019 – 2020) menggunakan analisis regresi linier berganda. Penelitian ini mengambil data dari Indeks Kompas 100 dan Indeks Pefindo 25.

Hasil uji *Paired* dan Wilcoxon menunjukkan bahwa terdapat perbedaan sebelum dan saat pandemik covid-19 pada kinerja fundamental ROA kuartal IV kategori *finance* dan *non finance* kuartal I dan IV kinerja fundamental ROA dan ROE. Pada kategori *finance* dan *non finance* kinerja pasar terdapat perbedaan sebelum dan saat pandemik covid-19 pada kuartal I. Sedangkan hasil uji regresi linier berganda menunjukkan bahwa pada kategori *finance* sebelum dan saat pandemik Covid-19 berpengaruh negatif signifikan pada kinerja pasar kuartal I dan tidak berpengaruh signifikan pada kinerja fundamental kuartal I dan IV. Pada kategori *non finance* sebelum dan saat pandemik covid-19 berpengaruh negatif signifikan pada kuartal I kinerja fundamental ROE dan kinerja pasar. Tidak berpengaruh signifikan pada kuartal I kinerja fundamental ROA dan kuartal IV kinerja fundamental dan pasar.

Kata kunci: Covid-19, Kinerja Fundamental dan Pasar, *Paired* dan Wilcoxon, Regresi linier Berganda

ABSTRACT

The purpose of this study is to test the impact of the covid-19 pandemic on the fundamental performance and market of public companies in Indonesia. Independent variable is covid-19 pandemic. Dependent variabel are fundamental and market performance condition. The research method is comparing fundamental and market performance before and during covid-19 pandemic (1st and 4th quarter of 2019-2020) by multiple linear regression. The research takes data from the index kompas 100 and index pefindo 25.

The results of the paired and wilcoxon show that there are different before and during Covid-19 pandemic on the fundamental performance ROA in the fourth quarter on finance category and non finance category in the first and fourth quarters on the fundamental performance ROA and ROE. On the finance and non finance category before and during Covid-19 pandemic there are different on first quarter. While the results of multiple linear regression show that on the finance category before and during Covid-19 pandemic has a negative significant effect on market performance in the first quarter and no significant effect on fundamental performance in the first and fourth quarters. On the non finance category before and during Covid-19 pandemic has a negative significant effect on fundamental ROE and market performance in the first quarter. And no significant effect on fundamental performance ROA in the first quarter. In the fourth quarter also has no significant effect on fundamental and market performance.

Keywords: Covid-19, Fundamental and Market Performance, Paired and Wilcoxon, Multiple Linear Regression