

# Analisis Profitabilitas dan Neraca Perusahaan Sektor Kesehatan yang Terdaftar di Bursa Efek Indonesia Tahun 2018 – 2021 = Profitability and Balance Sheet Analysis of Health Sector Companies Listed on the Indonesia Stock Exchange for the 2018-2021 Financial Period

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## Abstrak

Upaya penanggulangan COVID-19 mengganggu banyak sektor ekonomi kecuali sektor kesehatan, akan tetapi mengetahui bahwa belum tentu semua bisnis dalam sektor kesehatan bisa memanfaatkan momentum memotivasi studi ini untuk mengetahui apakah terdapat perbedaan pada profitabilitas dan neraca keuangan perusahaan anggota sektor kesehatan Bursa Efek Indonesia antara sebelum dan saat pandemi COVID-19. Studi ini menggunakan metode observasi retrospektif yaitu dengan mengamati data keuangan tahunan 23 perusahaan anggota sektor kesehatan Bursa Efek Indonesia periode 2018 – 2021. Hasil Studi menunjukkan adanya perbedaan bermakna secara statistik pada Cash Ratio dan Return on Asset perusahaan anggota sektor kesehatan Bursa Efek Indonesia antara sebelum dengan saat pandemi COVID-19 sedangkan rasio lainnya seperti Current Ratio, Debt to Equity Ratio, Long-term Debt to Equity Ratio dan Return on Equity tidak menunjukkan perbedaan bermakna. Perusahaan anggota sektor kesehatan Bursa Efek Indonesia diharapkan untuk dapat meningkatkan atau mempertahankan profitabilitas, likuiditas dan solvabilitas miliknya agar dapat tetap menjaga kelangsungan bisnis dan terus meningkatkan derajat kesehatan masyarakat Indonesia. ....Efforts to contain COVID-19 disrupted many economic sectors except the health sector, but knowing that not all businesses in the health sector can take advantage of the momentum motivated this study to find out whether there are differences in the profitability and balance sheets of companies that are members of the health sector of the Indonesia Stock Exchange between before and during the COVID-19 pandemic. This study uses a retrospective observation method, namely by observing the annual financial data of 23 companies that are health sector members of the Indonesia Stock Exchange during the 2018 - 2021 financial period. The results show that there are statistically significant differences in the Cash Ratio and Return on Assets of health sector companies listed in Indonesia Stock Exchange between before and during the COVID-19 pandemic, while other ratios such as the Current Ratio, Debt to Equity Ratio, Long-term Debt to Equity Ratio and Return on Equity did not show significant differences. Companies listed as Indonesia Stock Exchange's health sector members are expected to be able to increase or at least maintain their profitability, liquidity and solvability in order to maintain business continuity and continue to improve the health status of the Indonesian people.