

## Implikasi COVID-19 terhadap Kinerja Korporasi Berbasis = The Implication of COVID-19 on Technology-Based Corporate

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### Abstrak

Penelitian ini bertujuan untuk menganalisa perkembangan kinerja keuangan sebelum dan sesudah terjadinya pandemi Covid-19 pada perusahaan-perusahaan teknologi yang terdaftar di Bursa Efek Indonesia. Analisis dilakukan dengan metode uji beda berpasangan dan regresi data panel untuk melihat pengaruh Variabel COVID-19 dan Variabel Kontrol seperti Usia Perusahaan, Ukuran Perusahaan, Pertumbuhan Perusahaan dan Tingkat Leverage Perusahaan terhadap Variabel Kinerja Perusahaan yang dicerminkan oleh nilai Net Profit Margin. Hasil analisis menunjukkan bahwa tidak terdapat perbedaan mean yang signifikan pada kinerja perusahaan sebelum dan sesudah terjadinya pandemi COVID-19. Selain itu, secara simultan, variabel COVID-19 dan Variabel kontrol berpengaruh signifikan terhadap kinerja perusahaan. Sedangkan, secara parsial, variabel COVID-19 tidak berpengaruh secara signifikan terhadap kinerja perusahaan teknologi di Bursa Efek Indonesia.

.....This study aims to analyze the development of financial performance before and after the Covid-19 pandemic in technology-based companies listed on the Indonesia Stock Exchange. The analysis was carried out using the 2 paired t-test method and panel data regression to see the implication of COVID-19 Variable and Control Variables such as Company Age, Company Size, Company Growth and Company Leverage Level on Company Performance Variable as reflected by the Net Profit Margin value. The results of the analysis show that there is no significant difference in the company's performance >before and after the COVID-19 pandemic. In addition, simultaneously, the COVID-19 variable and the control variables have a significant effect on company performance. Meanwhile, partially, the COVID-19 variable has no significant effect on the performance of technology companies on the Indonesia Stock Exchange.