

Intisari

Penelitian ini bertujuan untuk menguji apakah terdapat perbedaan antara profitabilitas perusahaan sektor teknologi pada sebelum dan saat Pandemi COVID-19. Dalam penelitian ini, profitabilitas diukur dengan rasio Net Profit Margin (NPM), Return on Asset (ROA) dan Return on Equity (ROE). Data NPM, ROA, dan ROE 2019 dianggap mewakili kondisi sebelum pandemi, sedangkan data NPM, ROA, dan ROE 2020 dianggap mewakili kondisi setelah pandemi. Data dianalisis dengan uji beda *Wilcoxon Signed Rank*. Hasil penelitian dari 14 sampel perusahaan yang termasuk dalam Indeks Sektor Teknologi (*IDXTECHNO*) Bursa Efek Indonesia (BEI) menunjukkan tidak ada perbedaan yang signifikan secara statistik antara profitabilitas sebelum pandemi dan sesudah pandemi pada tingkat kepercayaan 95%.

Abstracts

This study aims to examine the difference between the profitability of technology sector companies before and after the COVID-19 pandemic. In this study, profitability is measured by the ratio of Net Profit Margin (NPM), Return on Assets (ROA) and Return on Equity (ROE). Those ratios in 2019 Financial Statements are considered to represent conditions before the pandemic, while NPM, ROA, and ROE in 2020 Financial Statements are considered to represent conditions after the pandemic. The data were analyzed using the Wilcoxon Signed-Rank difference test. The results of the study of 14 samples of companies included in the Technology Sector Index (IDXTECHNO) of the Indonesia Stock Exchange (IDX) showed no statistically significant difference between profitability before and after the pandemic at the 95% confidence level.