

ABSTRAK

Akhir tahun 2019 menjadi awal mula kemunculan penyakit yang terkesan biasa-biasa saja. Namun, akhirnya menjadi momok bagi masyarakat luas setelah timbulnya banyak korban jiwa. Pada Maret 2020, covid 19 mulai masuk di Indonesia dan secara resmi diumumkan oleh pemerintah Indonesia. Seluruh Rumah Sakit dan sejenisnya mengalami over pasien hingga perawatan di ruang terbuka. Fenomena covid 19 hingga saat ini masih menjadi perbincangan khalayak banyak. Maka penelitian ini mengangkat permasalahan Covid 19 yang berhubungan dengan kinerja keuangan Rumah Sakit. Penelitian ini bertujuan untuk menilai kinerja keuangan pada Perusahaan yang bergerak di bidang Kesehatan (Rumah Sakit) yaitu PT. Siloam Internationals Hospitals, Tbk. Yang telah terdaftar dalam Bursa Efek Indonesia (BEI). Peneliti menilai kinerja keuangan Perusahaan melalui laporan keuangan pada neraca dan laporan laba rugi selama triwulan I-III tahun 2020 yaitu sebelum dan saat terjadi Covid 19. Rasio yang akan diteliti menggunakan rasio likuiditas dan rasio profitabilitas. Data yang diolah didapat dari Teknik dokumentasi melalui www.idx.co.id. Hasil penelitian menunjukkan bahwa rasio likuiditas melalui current ratio untuk triwulan I adalah 124,6%, triwulan II sebesar 113,4%, dan triwulan III sebesar 135,8%, quick ratio triwulan I adalah 108,7%, triwulan II sebesar 96,6%, triwulan III sebesar 118,4% dan cash ratio untuk triwulan I adalah 34,2%, triwulan II sebesar 31,6%, triwulan III sebesar 49,3%. Sedangkan pada rasio profitabilitas mendapatkan hasil rasio ROE untuk triwulan I adalah 0,33%, triwulan II sebesar -2,22%, dan triwulan III sebesar -0,73% dan untuk rasio Net Profit Margin pada triwulan I adalah 1,04%, triwulan II -4,07%, dan triwulan -0,86% .

Kata Kunci: Analisis Laporan Keuangan, Kinerja Keuangan, Rasio Likuiditas, Dan Rasio Profitabilitas.

ABSTRACT

The end of 2019 was the beginning of the appearance of an ordinary disease. However, it eventually became a scourge for the wider community after the emergence of many fatalities. In March 2020, covid 19 began to enter Indonesia and was officially announced by the Indonesian government. All hospitals and the like experience over-patients to treatment in open spaces. The phenomenon of Covid 19 is still being discussed by many people. So this research raises the issue of Covid 19 which is related to the financial performance of the Hospital. This study aims to assess the financial performance of companies engaged in the health sector (hospitals), namely PT. Siloam Internationals Hospitals, Tbk. Those that have been listed on the Indonesia Stock Exchange (IDX). Researchers assess the company's financial performance through financial reports on the balance sheet and income statement during the I-III quarters of 2020, namely before and when Covid 19 occurred. The ratios to be studied use the liquidity ratio and profitability ratio. Processed data obtained from documentation techniques through www.idx.co.id. The results showed that the liquidity ratio through the current ratio for the first quarter was 124.6%, the second quarter was 113.4%, and the third quarter was 135.8%, the quick ratio in the first quarter was 108.7%, the second quarter was 96, 6%, the third quarter was 118.4% and the cash ratio for the first quarter was 34.2%, the second quarter was 31.6%, the third quarter was 49.3%. Whereas in the profitability ratios, the ROE ratio for the first quarter was 0.33%, the second quarter was -2.22%, and the third quarter was -0.73% and for the Net Profit Margin ratio in the first quarter was 1.04%, second quarter -4.07%, and quarter -0.86%.

Keywords: Financial Statement Analysis, Financial Performance, Liquidity Ratios and Profitability Ratios.