

LAMPIRAN

LAMPIRAN 1 :

1. Perhitungan Rasio Keuangan Masing-Masing Perusahaan

a. Rasio Likuiditas

$$\text{Current Ratio} = \frac{\text{Aktiva Lancar}}{\text{Utang Lancar}} \times 100\%$$

Nama Perusahaan	Tahun	Aktiva Lancar	Utang Lancar	Current Ratio
Adi Sarana Armada Tbk.	2019	652.506.417.924	1.436.932.364.028	45,41%
	2020	627.688.164.688	1.240.237.695.433	50,61%
Blue Bird Tbk.	2019	938.785.000.000	753.515.000.000	124,59%
	2020	1.241.604.000.000	639.864.000.000	194,04%
Batavia Prosperindo Trans Tbk	2019	40.277.548.078	165.747.918.407	24,30%
	2020	32.947.871.930	150.765.896.036	21,85%
Armada Berjaya Trans Tbk.	2019	14.988.217.105	18.670.103.563	80,28%
	2020	20.236.527.028	11.810.512.910	171,34%
Mitra International Resources	2019	80.168.401.538	50.490.247.279	158,78%
	2020	55.211.778.498	47.140.889.442	117,12%
Pelayaran Nelly Dwi Putri Tbk.	2019	134.012.941.477	23.179.545.509	578,15%
	2020	146.335.988.563	21.765.155.172	672,34%
	2019	123.087.747.765	31.755.734.984	387,61%

Satria Antaran Prima Tbk.	2020	167.091.764.767	58.399.139.946	286,12%
Samudera Indonesia Tbk.	2019	223.248.644.000	176.004.127.000	126,84%
	2020	248.654.972.000	192.089.546.000	129,45%
Temas Tbk	2019	518.945.000.000	982.059.000.000	52,84%
	2020	410.184.000.000	902.798.000.000	45,43%
WEHA Transportasi Indonesia Tbk	2019	20.607.998.968	39.953.268.587	51,58%
	2020	11.358.991.009	30.824.345.288	36,85%

b. Rasio Profitabilitas

$$Return\ On\ Asset\ (ROA) = \frac{Laba\ Bersih\ Setelah\ Pajak\ (EAT)}{Total\ Aktiva} \times 100\%$$

Nama Perusahaan	Tahun	Laba Bersih Setelah Pajak	Total Aktiva	ROA
Adi Sarana Armada Tbk.	2019	91.614.940.880	4.849.223.630.042	1,89%
	2020	63.896.421.980	5.170.895.098.267	1,24%
Blue Bird Tbk.	2019	315.622.000.000	7.424.304.000.000	4,25%
	2020	(163.183.000.000)	7.253.114.000.000	-2,25%
Batavia Prosperindo Trans Tbk	2019	8.108.255.688	536.133.980.207	1,51%
	2020	3.116.278.755	536.303.219.831	0,58%

Armada Berjaya Trans Tbk.	2019	1.472.313.966	92.504.089.394	1,59%
	2020	3.027.214.839	82.202.146.171	3,68%
Mitra International Resources	2019	(3.222.370.200)	351.483.053.912	-0,92%
	2020	(18.218.177.373)	317.031.964.534	-5,75%
Pelayaran Nelly Dwi Putri Tbk.	2019	52.344.151.967	527.467.886.738	9,92%
	2020	43.944.061.538	568.048.326.214	7,74%
Satria Antaran Prima Tbk.	2019	39.507.538.392	157.166.234.017	25,14%
	2020	31.333.543.159	210.419.761.255	14,89%
Samudera Indonesia Tbk.	2019	(60.217.878)	517.225.263	-11,64%
	2020	(2.320.880)	574.144.140	-0,40%
Temas Tbk	2019	100.615.000.000	3.266.155.000.000	3,08%
	2020	52.214.000.000	3.837.040.000.000	1,36%
WEHA Transportasi Indonesia Tbk	2019	4.518.959.735	269.602.629.189	1,68%
	2020	(33.601.480.667)	220.884.904.490	-15,21%

c. Rasio Solvabilitas

$$\text{Debt Equity Ratio (DER)} = \frac{\text{Total Utang}}{\text{Total Ekuitas}} \times 100\%$$

Nama Perusahaan	Tahun	Total Utang	Total Ekuitas	DER
Adi Sarana Armada Tbk.	2019	3.511.071.000	1.338.152.253.649	0,26%
	2020	3.702.417.000	1.439.319.915.699	0,26%
Blue Bird Tbk.	2019	2.016.202.000.000	5.408.102.000.000	37,28%
	2020	2.017.591.000.000	5.235.523.000.000	38,54%
Batavia Prosperindo Trans Tbk	2019	317.641.249.208	218.492.730.999	145,38%
	2020	311.837.466.207	224.465.753.624	138,92%
Armada Berjaya Trans Tbk.	2019	28.411.416.470	64.092.672.924	44,33%
	2020	15.456.969.921	66.745.176.250	23,16%
Mitra International Resources	2019	116.925.646.360	234.557.407.552	49,85%
	2020	101.678.044.013	215.353.920.521	47,21%
Pelayaran Nelly Dwi Putri Tbk.	2019	65.436.471.797	462.031.414.941	14,16%
	2020	69.298.714.658	498.749.611.556	13,89%
Satria Antaran Prima Tbk.	2019	50.346.447.863	106.819.786.154	47,13%
	2020	72.437.684.992	137.982.076.263	52,50%
Samudera Indonesia Tbk.	2019	270.403.389.000	246.821.874.000	109,55%
	2020	332.373.687.000	241.770.453.000	137,47%

Temas Tbk	2019	2.082.998.000.000	1.183.157.000.000	176,05%
	2020	2.626.095.000.000	1.210.945.000.000	216,86%
WEHA Transportasi Indonesia Tbk	2019	117.734.528.422	151.868.100.767	77,52%
	2020	102.887.883.668	117.997.020.822	87,20%

d. Rasio Pasar

$$\text{Price to Book Value (PBV)} = \frac{\text{Harga Saham}}{\text{Book Value Per Share}} \times 100\%$$

Nama Perusahaan	Tahun	Harga Saham	Book Value		BV	PBV
			Jumlah Ekuitas	Jumlah Saham Beredar		
Adi Sarana Armada Tbk.	2019	740	1.338.152.253.649	3.397.500.000	393,86	1,88
	2020	635	1.439.319.915.699	3.397.500.000	423,64	1,50
Blue Bird Tbk.	2019	2490	5.408.102.000.000	2.502.210.000	2161,33	1,15
	2020	1300	5.235.523.000.000	2.502.210.000	2092,36	0,62
Batavia Prosperindo Trans Tbk	2019	89	218.492.730.999	1.550.000.000	140,96	0,63
	2020	81	224.465.753.624	1.550.000.000	144,82	0,56
Armada Berjaya Trans Tbk.	2019	83	64.092.672.924	375.000.105	170,91	0,49
	2020	128	66.745.176.250	375.000.105	177,99	0,72
Mitra International Resources	2019	50	234.557.407.552	3.961.452.039	59,21	0,84
	2020	50	215.353.920.521	3.961.452.039	54,36	0,92

Pelayaran Nelly Dwi Putri Tbk.	2019	141	462.031.414.941	2.350.000.000	196,61	0,72
	2020	142	498.749.611.556	2.350.000.000	212,23	0,67
Satria Antaran Prima Tbk.	2019	830	106.819.786.154	833.333.300	128,18	6,48
	2020	2190	137.982.076.263	833.333.300	165,58	13,23
Samudera Indonesia Tbk.	2019	254	246.821.874.000	3.275.120.000	75,36	3,37
	2020	284	241.770.453.000	3.275.120.000	73,82	3,85
Temas Tbk	2019	102	1.183.157.000.000	5.705.150.000	207,38	0,49
	2020	138	1.210.945.000.000	5.705.150.000	212,25	0,65
WEHA Transportasi Indonesia Tbk	2019	148	151.868.100.767	886.411.265	171,33	0,86
	2020	63	117.997.020.822	886.411.265	133,12	0,47

2. Input Data Penelitian

Nama Perusahaan	Tahun	Keterangan	Rasio Likuiditas	Rasio Profitabilitas	Rasio Solvabilitas	Rasio Pasar
			CR	ROA	DER	PBV
Adi Sarana Armada Tbk.	2019	Sebelum pandemi	0,45	0,02	0,00	1,88
	2020	Selama pandemi	0,51	0,01	0,00	1,50
Blue Bird Tbk.	2019	Sebelum pandemi	1,25	0,04	0,37	1,15
	2020	Selama Pandemi	1,94	-0,02	0,39	0,62
Batavia Prosperin	2019	Sebelum Pandemi	0,24	0,02	1,45	0,63

do Trans Tbk.	2020	Selama Pandemi	0,22	0,01	1,39	0,56
Armada Berjaya Trans Tbk.	2019	Sebelum Pandemi	0,80	0,02	0,44	0,49
	2020	Selama Pandemi	1,71	0,04	0,23	0,72
Mitra Internasional Resources	2019	Sebelum Pandemi	1,59	-0,01	0,50	0,84
	2020	Selama Pandemi	1,17	-0,06	0,47	0,92
Pelayaran Nelly Dwi Putri Tbk.	2019	Sebelum Pandemi	5,78	0,10	0,14	0,72
	2020	Selama Pandemi	6,72	0,08	0,14	0,67
Prima Globalindo Logistik Tbk.	2019	Sebelum Pandemi	3,88	0,25	0,47	6,48
	2020	Selama Pandemi	2,86	0,15	0,52	13,23
Putra Rajawali Kencana Tbk.	2019	Sebelum Pandemi	1,27	-0,12	1,10	3,37
	2020	Selama Pandemi	1,29	0,00	1,37	3,85
Satria Antar Prima Tbk.	2019	Sebelum Pandemi	0,53	0,03	1,76	0,49
	2020	Selama Pandemi	0,45	0,01	2,17	0,65
Samudera Indonesia Tbk.	2019	Sebelum Pandemi	0,52	0,02	0,78	0,86
	2020	Selama Pandemi	0,37	-0,15	0,87	0,47

LAMPIRAN 2 :**Hasil Uji Normalitas Data**

		One-Sample Kolmogorov-Smirnov Test							
		CR sebelu m pande mi	CR selam a pande mi	ROA sebelu m pande mi	ROA selam a pande mi	DER sebelu m pande mi	DER selam a pande mi	PBV sebelu m pande mi	PBV selam a pande mi
N		10	10	10	10	10	10	10	10
Normal Parameter s ^{a,b}	Mean	1,6310	1,7240	,0370	,0070	,7010	,7550	1,6910	2,3190
	Std. Deviation	1,7955 5	1,9432 2	,09274	,07945	,57014	,69045	1,8988 3	3,9648 9
Most Extreme Difference s	Absolut Positive	,309	,256	,287	,185	,238	,233	,312	,382
	Negati ve	-,219	-,219	-,227	-,167	-,109	-,137	-,264	-,320
Kolmogorov- Smirnov Z		,977	,809	,908	,585	,752	,737	,987	1,207
Asymp. Sig. (2- tailed)		,295	,530	,382	,884	,624	,648	,284	,108

a. Test distribution is Normal.

b. Calculated from data.

LAMPIRAN 3 :

6 MAR 2021

UNIVERSITAS 17 AGUSTUS 1945 (UNTAG) SURABAYA
FAKULTAS EKONOMI DAN BISNIS
Kampus Jl. Semolowaru 45 Surabaya 60118, Telp (031) 5925289, 081216781170 E-mail: info@untag-sby.ac.id

SEMESTER
Gasal / Genap
2020 / 2021

KARTU BIMBINGAN SKRIPSI

Nama Mahasiswa / NIM : Anggun Wulansari / 2117005
 Nama Pembimbing : Drs.ec. Johannes Sitalahi
 Judul Skripsi : Analisis komparatif kinerja keuangan perusahaan sebelum dan selama masa Pandemi Covid-19 (studi kasus pada perusahaan sub sektor transportasi yang listing di BEI)
 Mulai Program Skripsi : Semester Thn. Ak. Selesai Bimbingan Tanggal

No.	HARI / TANGGAL	KONSENTRASI		PARAF
		BAB / HAL	KETERANGAN REVISI	
1	30/3/2021	Judul	Acc	<i>[Signature]</i>
2	21/4/2021	Bab 1+2+3	Revisi	<i>[Signature]</i>
3	30/4/2021	Bab 1	Revisi	<i>[Signature]</i>
4	8/5/2021	Bab 1	Acc	<i>[Signature]</i>
5	8/5/2021	Bab 2+3	Revisi	<i>[Signature]</i>
6	18/5/2021	Bab 2+3	Acc	<i>[Signature]</i>
7	31/5/2021	Bab 4+5	Revisi	<i>[Signature]</i>
8	5/6/2021	Bab 4+5	Acc	<i>[Signature]</i>
9	7/6/2021	Abstrak	Revisi	<i>[Signature]</i>
10	8/6/2021	Abstrak	Acc	<i>[Signature]</i>

Perpanjangan I _____
 Semester _____
 Th. Ak. _____
 Paraf Kajur _____

Surabaya, ... 8-6-2021
[Signature]
 Drs.ec. Johannes Sitalahi,
 (Nama dan tanda tangan Pembimbing)

LAMPIRAN 4 :

**ANALISIS KOMPARATIF
KINERJA KEUANGAN
PERUSAHAAN
SEBELUM DAN SELAMA
MASA PANDEMI COVID
- 19 (Studi Kasus Pada
Perusahaan Sub Sektor
Transportasi Yang Listing
Di BEI)**

by Anggun Wulansari

Submission date: 10-Jul-2021 04:17PM (UTC+0700)

Submission ID: 1617831896

File name: JURNAL_ANGGUN_WULANSARI_1211700131_MANAJEMEN.pdf
(499.93K)

Word count: 3032

Character count: 19600

ANALISIS KOMPARATIF KINERJA KEUANGAN PERUSAHAAN SEBELUM DAN SELAMA MASA PANDEMI COVID - 19 (Studi Kasus Pada Perusahaan Sub Sektor Transportasi Yang Listing Di BEI)

ORIGINALITY REPORT

18%	14%	10%	13%
SIMILARITY INDEX	INTERNET SOURCES	PUBLICATIONS	STUDENT PAPERS

PRIMARY SOURCES

1	repository.uki.ac.id Internet Source	2%
2	www.conscientiabeam.com Internet Source	1%
3	jurnal.untag-sby.ac.id Internet Source	1%
4	Submitted to Universitas Ibn Khaldun Student Paper	1%
5	Submitted to KYUNG HEE UNIVERSITY Student Paper	1%
6	Submitted to Associatie K.U.Leuven Student Paper	1%
7	www.discussierenkunjeleren.nl Internet Source	1%
8	Submitted to Universitas Warmadewa Student Paper	1%

9	Submitted to Lincoln High School Student Paper	1 %
10	Submitted to Universitas 17 Agustus 1945 Surabaya Student Paper	1 %
11	Submitted to Universitas Negeri Surabaya The State University of Surabaya Student Paper	1 %
12	openjournal.unpam.ac.id Internet Source	1 %
13	Submitted to UIN Raden Intan Lampung Student Paper	<1 %
14	Submitted to Universitas Jambi Student Paper	<1 %
15	Submitted to Universitas Negeri Jakarta Student Paper	<1 %
16	Husnah Nur Laela Ermaya, Ayunita Ajengtiyas Saputri Mashuri. "The Influence of Environmental Performance, Environmental Cost and ISO 14001 on Financial Performance in Non-Financial Companies Listed on the Indonesia Stock Exchange", Neraca : Jurnal Akuntansi Terapan, 2020 Publication	<1 %
17	ejournals.umn.ac.id Internet Source	<1 %