

ABSTRACT

The Indonesian economy has also been affected by the covid-19 virus which has spread in various countries, many companies have suffered losses and went bankrupt due to the covid-19 virus that spread across Indonesia. Companies that experience losses due to unstable working capital management so that there is no good financing for operating activities. This study has the aim of analyzing whether there is a comparison of working capital turnover before and during the covid -19 virus pandemic, this study uses a quantitative method. The population of this study was 33 food and beverage companies, in this study using the purposive sampling method, while the samples obtained were 16 food and beverage companies. Data retrieval by method of documenting the financial statements of food and beverage companies. The results obtained are $0.04 < 0.05$, so the conclusion of the research is that there is a comparison of working capital turnover before and during the covid -19 pandemic.

Keywords: Working Capital Turnover, Before Covid-19, During Covid-19

ABSTRAK

Perekonomian Indonesia ikut terkena dampak virus *covid - 19* yang tersebar di berbagai negara, banyak perusahaan yang mengalami kerugian dan kebangkrutan akibat virus *covid - 19* yang tersebar di Indonesia. Perusahaan yang mengalami kerugian dikarenakan pengelolaan modal kerja yang tidak stabil sehingga tidak ada pembiayaan kegiatan operasi yang baik. Penelitian ini mempunyai tujuan menganalisis apakah terdapat perbandingan perputaran modal kerja sebelum dengan selama pandemi virus *covid - 19*, penelitian ini menggunakan metode kuantitatif. Populasi penelitian ini sebanyak 33 perusahaan *food and beverage*, dalam penelitian ini menggunakan metode *purposive sampling*, adapun sampel yang didapatkan sebanyak 16 perusahaan *food and beverage*. Pengambilan data secara metode dokumentasi laporan keuangan perusahaan *food and beverage*. Hasil yang didapatkan adalah sebesar $0,04 < 0,05$, maka kesimpulan hasil penelitian terdapat perbandingan perputaran modal kerja sebelum dengan selama pandemi *covid - 19*.

Kata Kunci : Perputaran Modal Kerja, Sebelum Covid - 19, Selama Covid - 19