

Abstract

This study aims to determine differences in operating cash flows before and during the covid-19 pandemic. The population in this study are food and beverage companies listed on the Indonesia Stock Exchange for the period 2018-2021. The sample in this study found 12 food and beverage companies. The sampling technique used is purposive sampling. Sources of data used in this study is secondary data obtained from the Indonesia Stock Exchange. The data analysis technique used is the paired sample t-test. The results of this study show that there is a difference between operating cash flow before and during the covid-19 pandemic with a decrease in operational cash flow during the covid-19 pandemic. The decrease in operational cash flow during the covid-19 pandemic was due to a decrease in cash receipts from customers.

Keywords: Operating cash flow, differences, decline during the pandemic.

Abstrak

Penelitian ini bertujuan untuk mengetahui perbedaan arus kas operasional sebelum dan selama pandemi covid-19. Populasi dalam penelitian ini adalah perusahaan *food and beverage* yang terdaftar di Bursa Efek Indonesia periode 2018-2021. Sampel dalam penelitian ini berjumlah 12 perusahaan *food and beverage*. Teknik pengambilan sampel yang digunakan yaitu *purposive sampling*. Sumber data yang digunakan dalam penelitian ini adalah data sekunder yang diperoleh dari Bursa Efek Indonesia. Teknik analisis data yang digunakan adalah *paired sample t-test*. Hasil penelitian ini menunjukkan arus kas operasional sebelum dan selama pandemi covid-19 terdapat perbedaan dengan adanya penurunan arus kas operasional selama pandemi covid-19. Penurunan arus kas operasional selama pandemi covid-19 dikarenakan adanya penurunan pada penerimaan kas dari pelanggan.

Kata kunci: Arus kas operasional, perbedaan, penurunan selama pandemi.