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Corporate Financial Performance Before, During, and After COVID-19 Activity Restrictions: Evidence for Sustainable Economic Recovery and SDG 8

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ABSTRACT

Objective: *The COVID-19 pandemic and activity restriction policies significantly affected the tourism and aviation industries, particularly their financial performance. Although Indonesia revoked activity restrictions in 2022, COVID-19 cases continued to exist, creating both risks and opportunities for business sustainability. This study aims to evaluate differences in corporate financial performance before the COVID-19 pandemic, during the pandemic, and after the lifting of activity restrictions.* ***Method:*** *Employing a quantitative approach using financial data from tourism and aviation companies listed on the Indonesia Stock Exchange (IDX). The sample consisted of 14 companies selected through purposive sampling. Financial performance was evaluated across three periods: before COVID-19 (2017–2018), during COVID-19 (2020–2021), and after activity restrictions were lifted (2022). Data were analyzed using paired sample tests with SPSS.* ***Results:*** *The findings indicate significant differences in corporate financial performance across the three periods. Financial performance was relatively stable before the pandemic, declined substantially during COVID-19 due to activity restrictions, and showed signs of recovery after restrictions were lifted. However, the post-restriction recovery had not yet fully returned to pre-pandemic levels.* ***Novelty:*** *Providing empirical evidence on the comparative financial performance of tourism and aviation companies across pre-pandemic, pandemic, and post-restriction periods. The findings contribute to understanding corporate resilience and recovery strategies while offering insights for sustainable economic recovery in support of SDG 8 (Decent Work and Economic Growth).*

INTRODUCTION

The COVID-19 pandemic can be said to be an acute threat in various types of areas of a country's life. This is marked by the complexity of handling, the evidence is that Covid-19 cases have not subsided after various kinds of handling (Alam et al., 2022; Chowdhury & Jomo, 2020; Loayza, 2020; Narula, 2020; Shadmi et al., 2020). As an indication of covid-19, this is a new virus that spreads very quickly and dangerously (Fong et al., 2020; Haque & Pant, 2022; Singhal, 2020). Therefore, in March 2020, the Indonesian government issued a policy of imposing restrictions and even closing various activities (Olivia et al., 2020; Sparrow et al., 2020). The action is one of the handling, but on the other hand, it certainly has an impact, one of which is on the company's financial performance. In a sense, the closure of various activities will be at risk of closing business activities, layoffs, and loss of consumer demand, then conditions like this will result in loss of production, then sources of income will certainly be lost as well, which means that the company's financial performance is also affected. However, when recording media records of Indonesian newspapers, it turns out that at the end of 2022 the policy of limiting these activities was lifted by the government. This certainly closest the destructive problems mentioned above to financial performance.

The relevance of this study is closely aligned with Sustainable Development Goal (SDG) 8, which promotes sustained, inclusive, and sustainable economic growth, productive employment, and resilient business development. The COVID-19 pandemic posed