

ABSTRAK

Covid-19 merupakan jenis virus yang penyebarannya yang sangat cepat sekali, bisa tertular dari manusia ke manusia dari sistem pernapasan atau droplet. Beberapa Negara banyak memberlakukan *lockdown*, dengan tujuan memutus rantai penularan *Covid-19*. Menyebabkan jalur perekonomian terhambat dan menyebabkan perekonomian dunia porak-poranda, tidak terlepas pula perekonomian Negara Indonesia. Salah satu sektor ekonomi yang sangat berdampak oleh pandemi *Covid-19* adalah sektor perhubungan dalam hal ini industri pelayaran. Peneliti mengambil judul Dampak Pandemi *Covid-19* terhadap Pendapatan Keuangan di Politeknik Pelayaran Surabaya. Dengan rumusan masalah yang di teliti adalah bagaimana dampak pandemi *Covid-19* terhadap pendapatan keuangan di Politeknik Pelayaran Surabaya? Tujuan peneliti adalah agar mengetahui relevansi terjadinya pandemi *Covid-19* dengan pendapatan keuangan di Politeknik Pelayaran Surabaya ditinjau dari sisi akuntansi keuangan. Penelitian ini menggunakan metode atau pendekatan studi kasus. Jenis penelitian ini adalah kualitatif deskriptif dengan mengambil data primer dan data skunder berkaitan dengan keadaan pendapatan sebelum dan dimasa pandemi *Covid-19* di tempat penelitian. Data primer dan skunder di dapatkan dari wawancara dengan staff keuangan unit pelayanan diklat, wawancara secara langsung dengan peserta diklat (pelaut). Teknik pengumpulan data meliputi observasi, wawancara, dan dokumentasi. Teknik analisis data mencakup reduksi data, penyajian data, dan penarikan kesimpulan dengan cara mengumpulkan data-data yang berhubungan dengan pendapatan keuangan Politeknik Pelayaran Surabaya sebelum dan sesudah pandemi *Covid-19*. Hasil penelitian menunjukkan bahwa Politeknik Pelayaran Surabaya secara *kuantitatif* mengalami dampak penurunan pendapatan di masa Pandemi *Covid-19* ini hal ini banyak disebabkan karena faktor penurunan permintaan tenaga pelaut oleh perusahaan perusahaan perkapalan yang juga terkena dampak Pandemi *Covid-19*.

Kata kunci : Pandemi *Covid-19*, Pendapatan, Keuangan

ABSTRACT

Covid-19 is a type of virus that spreads very quickly, can be transmitted from human to human from the respiratory system or droplets. Several countries have imposed lockdowns, with the aim of breaking the chain of transmission of Covid-19. Causing the economic path to be hampered and causing the world economy to shatter, not to mention the Indonesian economy. One of the economic sectors that has been greatly impacted by the Covid-19 pandemic is the transportation sector, in this case the shipping industry. The researcher took the title Impact of the Covid-19 Pandemic on Financial Income at the Surabaya Shipping Polytechnic. With the formulation of the problem examined, how is the impact of the Covid-19 pandemic on financial income at the Surabaya Shipping Polytechnic? The aim of the researcher is to find out the relevance of the Covid-19 pandemic to financial income at the Surabaya Shipping Polytechnic in terms of financial accounting. This research uses a case study method or approach. This type of research is descriptive qualitative by taking primary data and secondary data related to income conditions before and during the Covid-19 pandemic at the research site. Primary and secondary data were obtained from interviews with financial staff of the training service unit, direct interviews with training participants (seafarers). Data collection techniques include observation, interviews, and documentation. Data analysis techniques include data reduction, data presentation, and drawing conclusions by collecting data related to the financial income of the Surabaya Shipping Polytechnic before and after the Covid-19 pandemic. The results showed that the Surabaya Shipping Polytechnic quantitatively experienced the impact of a decline in income during the Covid-19 pandemic, this was largely due to the decreasing demand for seafarers by shipping companies which were also affected by the Covid-19 pandemic.

Keywords: Impact of the Covid-19 Pandemic, Income, Finance