

ABSTRAK

Kinerja keuangan merupakan salah satu penilaian mengenai kondisi keuangan perusahaan yang dilakukan berdasarkan analisis rasio keuangan perusahaan. Penelitian ini bertujuan untuk mengetahui perbandingan kinerja keuangan perusahaan sektor industri makanan dan minuman yang terdaftar di Bursa Efek Indonesia (BEI) sebelum dan saat pandemi Covid-19 periode 2019-2020. Sampel yang diambil dalam penelitian ini sebanyak 10 perusahaan yang diperoleh melalui teknik purposive sampling. Teknik analisis yang digunakan adalah Uji *Paired Sample T Test* dan *Wilcoxon Sign rank test*. Hasil penelitian menunjukkan bahwa tidak terdapat perbedaan kinerja keuangan yang signifikan sebelum dan selama pandemi Covid-19 periode 2019-2020 dilihat dari aspek Rasio Likuiditas (*Quick Ratio*), Rasio Aktivitas (*Receivable Turnover & Total Assets Turnover*), Rasio Solvabilitas (*Debt to equity ratio & Debt to asset ratio*), dan Rasio Rentabilitas (*Return on Assets & Return on Equity*).

Kata Kunci: Covid-19, Kinerja Keuangan, Rasio, BEI

ABSTRACT

Financial performance is an assessment of the company's financial condition based on the company's financial ratio analysis. This study aims to compare the financial performance of companies in the food and beverage industry sector listed on the Indonesia Stock Exchange (IDX) before and during the Covid-19 pandemic for the 2019-2020 period. The sample taken in this study were 10 companies obtained through a purposive sampling technique. The analysis technique used is the Paired Sample T Test and the Wilcoxon Sign rank test. The results showed that there were no significant differences in financial performance before and during the Covid-19 pandemic for the 2019-2020 period in terms of the Liquidity Ratio (Quick Ratio), Activity Ratio (Receivable Turnover & Total Assets Turnover), Solvency Ratio (Debt to equity ratio & Debt to asset ratio), and Profitability Ratio (Return on Assets & Return on Equity).

Keywords: Covid-19, Financial performance, Ratio, BEI