

## **ABSTRAK**

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Penelitian berjudul “Analisis Perbandingan Kinerja Keuangan Perusahaan Makanan dan Minuman Sebelum dan Selama Pandemi Covid 19 Tahun 2019-2020”. Penelitian ini bertujuan untuk mengetahui dan menganalisis perbandingan kinerja keuangan pada perusahaan makanan dan minuman yang terdaftar di BEI tahun 2019-2020 sebelum dan selama pandemi covid 19 yang diukur dengan rasio *Return On Asset (ROA)*, *Net Profit Margin (NPM)* dan *Return On Equity (ROE)*.

Hasil dari penelitian yang dilakukan menunjukkan bahwa terdapat perbedaan yang signifikan antara kinerja keuangan sebelum dan selama pandemi covid-19. Berdasarkan hasil tersebut, diharapkan bagi manajemen perusahaan untuk segera memperbaiki kondisi kesehatan keuangan perusahaan yang memburuk selama pandemi covid 19, sehingga bisa terbebas dari potensi kebangkrutan.

Kata kunci : Kinerja Keuangan, ROA, NPM, ROE

## **ABSTRACT**

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The study entitled "Comparative Analysis of the Financial Performance of Food and Beverage Companies Before and During the 2019-2020 Covid-19 Pandemic" discusses the impact of the crisis caused by the covid 19 pandemic. The problem formulation of this study aims to determine whether there is a comparison of financial performance before and after the covid 19 pandemic as measured by *Return On Assets (ROA)*, *Net Profit Margin (NPM)* and *Return On Equity (ROE)* in food and beverage companies in Indonesia. Indonesia stock exchange.

This research is a quantitative research in the form of an *event study* using secondary data. The population includes food and beverage companies on the IDX, then selected using a *purposive sampling* technique, obtained a sample of 21 companies that meet the criteria.

The results of the research conducted indicate that there is a significant difference between financial performance before and during the covid-19 pandemic. Based on these results, it is hoped that the company's management will immediately improve the company's financial health condition which worsened during the COVID-19 pandemic, so that it can be free from potential bankruptcy.

*Keywords : Financial Performance, ROA, NPM, ROE*