

## ABSTRACT

*This study aims to analyze and determine differences in the financial performance of companies in the Healthcare sector and the Food & Beverage sector listed on the Indonesia Stock Exchange (IDX) before and during the Covid-19 pandemic. The population of this study is the Healthcare and Food & Beverage sector companies listed on the Indonesia Stock Exchange totaling 64 companies, with details of Healthcare companies totaling 24 companies and Food & Beverage companies totaling 40 companies. The number of samples from this study was 49 companies with details of Healthcare companies totaling 20 companies and Food & Beverage companies totaling 29 companies. The data analysis method uses the Independent – Sample T Test if the data is normally distributed, whereas if the data is not normally distributed it will use the Mann Whitney test.*

*Based on the results of this study, it was found that there was no difference in the average Net Profit Margin, Debt to Asset Ratio, Total Asset Turnover, and Share Return of companies in the Healthcare sector and the Food & Beverage sector which were listed on the Indonesia Stock Exchange (IDX) before and during the pandemic Covid-19.*

**Key Word:** *Financial Performance, Net Profit Margin (NPM), Debt to Asset Ratio (DAR), Total Asset Turnover (TATO), Stock Return, Covid-19.*

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## ABSTRAK

Penelitian ini bertujuan untuk menganalisis dan mengetahui perbedaan kinerja keuangan perusahaan sektor *Healthcare* dan sektor *Food & Beverage* yang terdaftar di Bursa Efek Indonesia (BEI) sebelum dan pada saat pandemi Covid-19. Populasi dari penelitian ini adalah perusahaan sektor *Healthcare* dan *Food & Beverage* yang terdaftar di Bursa Efek Indonesia berjumlah 64 perusahaan, dengan rincian perusahaan *Healthcare* berjumlah 24 perusahaan dan perusahaan *Food & Beverage* berjumlah 40 perusahaan. Jumlah sampel dari penelitian ini sebanyak 49 perusahaan dengan rincian perusahaan *Healthcare* berjumlah 20 perusahaan dan perusahaan *Food & Beverage* berjumlah 29 perusahaan. Metode analisis data menggunakan uji beda *Independent – Sample T Test* jika data yang terdistribusi secara normal, sedangkan jika data terdistribusi secara tidak normal akan menggunakan uji *Mann Whitney*.

Berdasarkan hasil penelitian ini ditemukan bahwa tidak terdapat perbedaan rata-rata *Net Profit Margin*, *Debt to Asset Ratio*, *Total Asset Turnover*, dan *Return Saham* perusahaan sektor *Healthcare* dan sektor *Food & Beverage* yang terdaftar di Bursa Efek Indonesia (BEI) sebelum dan pada saat pandemi Covid-19

**Kata kunci:** Kinerja Keuangan, *Net Profit Margin* (NPM), *Debt to Asset Ratio* (DAR), *Total Asset Turnover* (TATO), *Return Saham*, Covid-19.

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