

ABSTRACT

Financial performance is a work achievement that can be seen through a comparison of quality and quantity related to the description of the company's financial condition with the previous period. This study was conducted to compare whether there were changes in the company's financial success when the Covid-19 virus pandemic hit Indonesia compared to before the pandemic occurred, so this research is comparative quantitative.

This study aims to determine the differences in the financial success of food and beverage sub-sector companies before and during the Covid-19 pandemic. This study uses four variables, namely CR, DAR, TATO, and ROE. Food and beverage product companies listed on the Indonesia Stock Exchange in 2018–2020 are the population of this study by taking samples using purposive sampling. The sample of this research is 32 companies.

This study uses non-parametric statistics. Non-parametric statistics are tests that do not require any parameter assumptions for the population being tested. Based on the results of the normality test, the research data shows that the data is not normally distributed.

The research analysis technique used the paired sample t test and the Wilcoxon signed rank test using the SPSS program. Materials collected are used information. Information collected through the financial reports of food and beverage companies traded on the IDX for the 2018–2019 period before Covid-19 pandemic and the 2019–2020 period during Covid-19 pandemic.

The results of this study indicate that the variables of liquidity, profitability and solvency before and during the Covid-19 pandemic were not different, while the activity variables before and during the Covid-19 pandemic were different. In addition, this research can be used as a direction in improving financial performance.

Keywords: *Liquidity, Solvability, Profitability, Activity, Non-Parametric.*