ABSTRAK

Wabah covid-19 memberikan dampak besar terhadap global, tak terkecuali pada Indonesia. Fenomena ini menyebabkan turunnya kinerja keuangan perusahaan sehingga pertumbuhan ekonomi Indonesia menurun sebesar 3%. Riset dilakukan untuk mengetahui perbedaan kinerja keuangan antara saat sebelum dan sepanjang wabah covid- 19. Riset kuantitatif ini dilakuakn dengan alat ukur Rasio Profitabilitas, yaitu meliputi *Return on Assets (ROA), Return on Equity (ROE),* dan *Net Profit Margin (NPM).* Populasi pada riset ini ialah seluruh perusahaan sub zona pariwisata serta transportasi yang terdaftar di Bursa Efek Indonesia tahun 2018-2021. Diperoleh 6 industri sebagai sampel dengan cara *purposive sampling.* Sumber data berasal dari Bursa Efek Indonesia ialah Informasi Keuangan triwulan 1 hingga triwulan 3 pada industri sub sektor pariwisata serta transportasi tahun 2018-2021. Teknik pengumpulan data menggunakan teknik dokumentasi. Pengujian hipotesis dilakukan dengan *Wilcoxon signed rank test.* Hasil riset menyatakan jika ROA, ROE, dan NPM menghadapi perbedaan pada saat sebelum serta sepanjang wabah covid- 19.

Kata kunci : Wabah Covid-19, Kinerja Keuangan, Rasio Profitabilitas

ABSTRACT

The outbreak of covid-19 impacts to the global, not least in Indonesia. This phenomenon caused a decline in the company's Financial Performance so that Indonesia's economic growth decreased by 3%. Research was conducted to determine the differences in Financial Performance between before and during the outbreak of covid-19. This research is a quantitative measure of the profitability ratios, namely Return On Assets (ROA), Return On Equity (ROE), and Net Profit Margin (NPM). The population in this research is all companies sub-sector of tourism and transportation which are listed in Indonesia stock Exchange year 2018-2021. Obtained a sample of 6 companies with purposive sampling method. Sources of data from the Indonesia Stock Exchange are Financial Information for the first quarter to the third quarter of the tourism and transportation sub-sector industry 2018-2021. Data collection techniques using documentation. Hypothesis testing using the Wilcoxon signed rank test. The results of the research prove that ROA, ROE, and NPM experiencing significant difference between before and during the outbreak of covid-19.

Keywords : *Covid-19 Pandemic, Financial Performance, Profitability Ratio*