

## **ABSTRACT**

*This study aims to determine the profitability of food and beverage companies during and before the covid-19 pandemic as measured using indicators of ROA, ROE, and NPM. The research population is 30 companies. The research sample consisted of 11 food and beverage companies that published quarterly financial reports of food and beverage companies before (Quarter 2019) and during (Quarter 2020) the COVID-19 pandemic. Types and sources of data are quantitative data and secondary data sourced from the IDX. The sampling technique is purposive sampling. Test the research hypothesis using a paired difference test. The results of the research conducted are that there are differences between the profitability of food and beverage companies before and during the covid-19 pandemic as measured by ROA, ROE, and NPM.*

**.Keyword:***profitability, ROA, ROE, and NPM*



## ABSTRAK

Penelitian ini bertujuan untuk mengetahui profitabilitas perusahaan makanan dan minuman selama dan sebelum pandemi *covid-19* yang diukur menggunakan indikator ROA, ROE, serta NPM. Populasi penelitian sebanyak 30 perusahaan. Sampel penelitian sebanyak 11 perusahaan makanan dan minuman yang mempublikasikan laporan keuangan triwulan perusahaan makanan dan minuman sebelum (Triwulan 2019) dan selama (Triwulan 2020) pandemi *covid-19*. Jenis dan sumber data adalah data kuantitatif dan data sekunder yang bersumber dari BEI. Teknik pengambilan sampel yaitu secara *purposive sampling*. Uji hipotesis penelitian menggunakan uji beda berpasangan. Hasil penelitian yang dilakukan adalah terdapat perbedaan antara profitabilitas perusahaan makanan dan minuman periode sebelum dan selama pandemi *covid-19* yang diukur dengan ROA, ROE, dan NPM.

**Kata kunci:**profitabilitas, ROA, ROE, NPM