ACCOUNTING DEPARTMENT

FACULTY OF ECONOMICS AND BUSINESS

UNIVERSITAS ANDALAS

THESIS

THE COMPARATIVE ANALYSIS OF FINANCIAL PERFORMANCE OF FOOD AND BEVERAGE COMPANY BEFORE AND DURING COVID-19 PANDEMIC

By:

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Submitted to fulfill the requirements in order to obtain Bachelor Degree in Accounting

PADANG 2022

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FACTORS INFLUENCING ETHICAL PERCEPTION OF ACCOUNTING STUDENTS

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ABSTRACT

The COVID-19 pandemic has had badly hampered on the economy and negatively affected the global financial markets. This study aims to examine the impact of COVID-19 pandemic on the financial performance in predicting company profit growth in food and beverage company listed on the Indonesia Stock Exchange. This research samples included 21 companies, which are divided by sampling technique used is purposive sampling by setting criteria and selecting 21 companies that meet the criteria set by the author. Data analysis used was Wilcoxon Signed Rank Test. The results showed that there was no significant difference in CR, ROA, DER before COVID-19 pandemic compared to during COVID-19 pandemic. On the other side, there is significant difference in TATO before COVID-19 pandemic compared to during COVID-19 pandemic. Therefore, with only a few companies have experienced a decline in the COVID-19 pandemic.

Keyword: *CR, DER, ROA, TATO, Financial Performance, COVID-19 pandemic*

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