

**ANALISIS PERBEDAAN KINERJA KEUANGAN SEBELUM DAN SELAMA
PANDEMI COVID-19 PADA SEKTOR TELEKOMUNIKASI YANG
TERDAFTAR DI BURSA EFEK INDONESIA**

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ABSTRACT

Covid-19 has a variety of effects on business, some struggling, some are unaffected, and some are striving. The goal of this study is to compare the financial performance of telecommunications companies listed on the Indonesia Stock Exchange before (2018-2019) and after (2020-2021) the Covid-19 pandemic. The object is one of the industries that takes benefits in pandemic, it's said to be financially successful as traffic increased, but field data revealed otherwise. Previous researches on this object are focused on profitability, so to follow, combining other ratio to define financial performance better. This quantitative study on companies on telecommunication sector, according to the IDX-IC classification, and the 15 samples were collected through purposive sampling. After the Kolmogorov-Smirnov normality test, the sample data was processed using the Wilcoxon signed rank test because it was deemed abnormal. The findings indicated that NPM and CR had significant differences, while PE, DER, and TATO of telecommunication companies had no significant differences. This industry was required to support activities and communications that were restricted due to the pandemy, thus, it can be said that its financial performance was not significantly impacted. In any case, companies need to adopt better policies to foster their growth.

Keywords: PE, NPM, DER, TATO, CR