

## ABSTRAK

Penelitian ini bertujuan untuk menganalisis perbandingan kualitas laba PT. Bank Rakyat Indonesia sebelum dan selama pandemi Covid-19. Kualitas laba diukur dengan menggunakan analisis proporsional. Penelitian ini dilakukan dengan metode kuantitatif. Data yang digunakan adalah data sekunder yang diperoleh dari website resmi Bursa Efek Indonesia, *Yahoo Finance*, dan website resmi PT. Bank Rakyat Indonesia pada tahun 2018-2021. Pengambilan sampel dalam penelitian ini menggunakan metode *purposive sampling*. Metode analisis yang digunakan adalah analisis deskriptif. Hasil penelitian ini menunjukkan bahwa kualitas laba yang diukur dengan metode proporsional tahun 2018-2021 masih cenderung bervariasi karena mengalami kenaikan dan penurunan setiap tahunnya. Dan perbandingan kualitas laba sebelum dan selama pandemi Covid-19 menyatakan bahwa kualitas laba sebelum adanya pandemi Covid-19 fluktuatif terdapat peningkatan dan penurunan. Sedangkan kualitas laba selama pandemi Covid-19 mengalami peningkatan setiap triwulan.

**Kata kunci:** Kualitas laba, analisis proporsional, PT. Bank Rakyat Indonesia

## **ABSTRACT**

*This study aims to analyze the comparison of the earnings quality of PT. Bank Rakyat Indonesia before and during the Covid-19 pandemic. Earnings quality is measured using proportional analysis. This research was conducted with quantitative methods. The data used is secondary data obtained from the official website of the Indonesia Stock Exchange, Yahoo Finance, and the official website of PT. Bank Rakyat Indonesia in 2018-2021. Sampling in this study using purposive sampling method. The analytical method used is descriptive analysis. The results of this study indicate that the quality of earnings as measured by the proportional method for 2018-2021 still tends to vary because it has increased and decreased every year. And a comparison of the quality of earnings before and during the Covid-19 pandemic stated that the quality of earnings before the Covid-19 pandemic fluctuated, there were increases and decreases. Meanwhile, the quality of earnings during the Covid-19 pandemic has increased every quarter.*

**Keywords:** *Profit quality, proportional analysis, PT. Bank Rakyat Indonesia*