

## ABSTRAK

### ANALISIS PERBANDINGAN KINERJA KEUANGAN PERUSAHAAN DAN *ABNORMAL RETURN* SAHAM SEBELUM DAN SELAMA PANDEMI COVID-19 Pada PT. Mayora Indah Tbk.

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Penelitian ini bertujuan untuk menganalisis perbedaan kinerja keuangan dan *abnormal return* saham perusahaan sebelum dan selama pandemi COVID-19 pada PT. Mayora Tbk. Kinerja keuangan diukur dengan menggunakan *current ratio*, *debt to equity ratio*, *working capital turnover*, *gross profit margin*, dan *price earning ratio*. Jenis penelitian ini adalah kuantitatif komparatif dan *event study*. Periode waktu yang digunakan untuk menganalisis kinerja keuangan dan *abnormal return* adalah 3 tahun sebelum dan 3 tahun selama pandemi COVID-19 dengan menggunakan data kuartalan. Berdasarkan hasil analisis data, dapat disimpulkan bahwa tidak terdapat perbedaan yang signifikan pada kinerja keuangan *current ratio*, *working capital turnover*, *gross profit margin* dan *price earning ratio* PT. Mayora Indah Tbk. sebelum dan selama pandemi COVID-19, sedangkan pada *debt to equity ratio* terdapat perbedaan yang signifikan. Penelitian ini juga menunjukkan tidak terdapat perbedaan yang signifikan pada *abnormal return* PT. Mayora Indah Tbk. sebelum dan selama pandemi COVID-19.

**Kata kunci:** Kinerja keuangan, *abnormal return*, pandemi COVID-19

## **ABSTRACT**

### **COMPARISON ANALYSIS OF COMPANY FINANCIAL PERFORMANCE AND ABNORMAL SHARE RETURN BEFORE AND DURING THE COVID-19 PANDEMIC At PT. Mayora Indah Tbk.**

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*This study aims to analyze differences in financial performance and abnormal return on company stock before and during the COVID-19 pandemic at PT. Mayora Tbk. Financial performance is measured using the current ratio, debt to equity ratio, working capital turnover, gross profit margin, and price earning ratio. This type of research is comparative quantitative and event study. The time periods used to analyze financial performance and abnormal returns are 3 years before and 3 years during the COVID-19 pandemic using quarterly data. Based on the results of data analysis, it can be concluded that there is no significant difference in the financial performance of the current ratio, working capital turnover, gross profit margin and price earning ratio of PT. Mayora Indah Tbk. before and during the COVID-19 pandemic, while in debt to equity ratio there is a significant difference. This study also showed no significant difference in abnormal return of PT. Mayora Indah Tbk. before and during the COVID-19 pandemic.*

**Keywords:** *Financial performance, abnormal return, COVID-19 pandemic*