

ABSTRACT

This study aims to analyze and compare the financial performance before and during the covid-19 pandemic of building construction sub-sector companies listed on the Indonesia Stock Exchange for the years 2017-2022. The financial performance metrics used in this study include profitability, liquidity, solvency, and activity ratios. The population in this study is companies in the building construction sub-sector. The sample was selected using purposive sampling method and resulted in 108 samples analyzed over 6 years.

The analytical model used in this study is the Wilcoxon signed-rank test, conducted using SPSS 26 software. This research utilized secondary data obtained from the Bloomberg Terminal at FEB Undip, the Indonesia Stock Exchange website, and the official websites of the related companies.

The results of the study indicate that there was a decline in financial performance during the pandemic as measured by profitability, liquidity, solvency, and activity ratios. Based on the Wilcoxon signed-rank test, there were significant differences in the profitability and activity ratios, but no significant differences were found in liquidity and solvency ratios.

Keywords: *Covid-19, Financial Performance, Financial Ratios*