

## Intisari

Penelitian ini bertujuan untuk mengkaji dampak pandemi *Covid-19* terhadap perbedaan kinerja keuangan perusahaan kesehatan di Indonesia yang terdaftar di Bursa Efek Indonesia selama periode 2018-2023. Penelitian ini menggunakan pendekatan kuantitatif dengan data panel, melibatkan 20 perusahaan yang diamati selama enam tahun. Studi ini menggunakan desain komparatif untuk membandingkan kinerja keuangan perusahaan pada tiga periode: sebelum, saat, dan setelah pandemi. Kinerja keuangan diukur melalui pendapatan perusahaan dan diuji dengan *Wilcoxon Signed-Rank Test*, dengan analisis data dilakukan menggunakan SPSS. Hasil penelitian menunjukkan bahwa terdapat perbedaan signifikan dalam kinerja keuangan perusahaan kesehatan yang dipengaruhi oleh pandemi *Covid-19* di semua periode yang diteliti dengan perubahan yang cenderung positif berupa peningkatan kinerja keuangan.

**Kata kunci : pandemi *Covid-19*, kinerja keuangan, perusahaan sektor kesehatan**

### ***Abstract***

*This study aims to examine the impact of the Covid-19 pandemic on the differences in financial performance of healthcare companies in Indonesia listed on the Indonesia Stock Exchange during the period of 2018-2023. This research employs a quantitative approach with panel data, involving 20 companies observed over six years. The study utilizes a comparative design to analyze the financial performance of companies during three periods: before the pandemic, during the pandemic, and after the pandemic. Financial performance is measured through the companies' revenue and tested using the Wilcoxon Signed-Rank Test, with data analysis conducted using SPSS. The results indicate that there are significant differences in the financial performance of healthcare companies affected by the Covid-19 pandemic across all periods studied, with a tendency towards positive changes reflected in improved financial performance.*

***Keywords: Covid-19 pandemic, financial performance, healthcare sector companies***