

ABSTRAK

Penelitian ini bertujuan untuk menganalisis perbandingan kinerja keuangan sub sektor hotel, restoran dan pariwisata yang terdaftar di Bursa Efek Indonesia (BEI) sebelum dan saat pandemic Covid-19. Kinerja keuangan diukur dengan menggunakan rasio likuiditas, solvabilitas, aktivitas dan profitabilitas. Penelitian ini dilakukan dengan metode kuantitatif. Data yang digunakan adalah data sekunder yang diperoleh dari *website* resmi Bursa Efek Indonesia (BEI) pada tahun 2018-2021. Populasi dalam penelitian ini adalah 38 perusahaan dan jumlah sampel penelitian sebanyak 26 perusahaan yang diperoleh secara *purposive sampling* selama tahun 2018-2021. Metode analisis yang digunakan adalah uji statistik deskriptif, uji normalitas data, dan uji *Wilcoxon Signed Rank Test* dengan bantuan program IBM *Statistical Package for Social Sciences* (SPSS) versi 25. Hasil penelitian ini menunjukkan bahwa terdapat perbedaan pada rasio likuiditas yang diukur dengan *Current Ratio* (CR), rasio solvabilitas yang diukur dengan *Debt to Equity Ratio* (DER), rasio aktivitas yang diukur dengan *Total Asset Turnover* (TATO), dan rasio profitabilitas yang diukur dengan *Return on Total Asset* (ROA) perusahaan sub sektor hotel, restoran dan pariwisata yang terdaftar di Bursa Efek Indonesia antara sebelum dan saat pandemic Covid-19.

Kata kunci: Kinerja Keuangan, Likuiditas, Solvabilitas, Aktivitas Perusahaan, Profitabilitas

ABSTRACT

This study aims to analyze the comparison of the financial performance of the hotels, restaurants and tourism sub-sectors listed on the Indonesia Stock Exchange (IDX) before and during the Covid-19 pandemic. Financial performance is measured by using the ratio of liquidity, solvency, activity and profitability. This research was conducted with quantitative methods. The data used is secondary data obtained from the official website of the Indonesia Stock Exchange (IDX) in 2018-2021. The population in this study were 38 companies and the number of research samples was 26 companies, which were obtained by purposive sampling during 2018-2021. The analytical method used is descriptive statistical test, data normality test, and Wilcoxon Signed Rank Test with the help of the IBM Statistical Package for Social Sciences (SPSS) version 25 program. The results of this study indicate that there are differences in the liquidity ratio as measured by the Current Ratio (CR), solvency ratio as measured by Debt to Equity Ratio (DER), activity ratio measured by Total Asset Turnover (TATO), and profitability ratio measured by Return on Total Asset (ROA) of hotel, restaurant and tourism sub-sector companies that listed on the Indonesia Stock Exchange between before and during the Covid-19 pandemic.

Keywords: *Financial Performance, Liquidity, Solvency, Company Activities, Profitability*