

ABSTRAK

Penelitian ini bertujuan untuk menganalisis perbedaan kinerja keuangan sebelum dan saat pandemi Covid-19 pada perusahaan industri pariwisata dan rekreasi yang terdaftar di Bursa Efek Indonesia. Jenis data yang digunakan adalah data sekunder berupa laporan keuangan triwulan I, II, dan III periode 2017 sampai 2022. Populasi dalam penelitian ini adalah perusahaan industri pariwisata dan rekreasi yang terdaftar di BEI pada tahun 2017 sampai 2022. Metode *purposive sampling* digunakan dalam pengambilan sampel penelitian sehingga didapat sebanyak 16 sampel perusahaan. Variabel dalam penelitian ini adalah kinerja keuangan yang ditinjau dari rasio likuiditas (*current ratio*), rasio solvabilitas (*debt to equity ratio*), rasio profitabilitas (*net profit margin*), dan rasio aktivitas (*total assets turnover*). Analisis data dalam penelitian ini dilakukan dengan uji statistik deskriptif, uji normalitas, dan uji hipotesis beda rata-rata menggunakan *Wilcoxon Signed Rank Test*. Hasil penelitian ini menunjukkan bahwa kinerja keuangan ditinjau dari rasio likuiditas (CR) triwulan I, II dan III tidak terdapat perbedaan antara sebelum dan saat pandemi Covid-19. Akan tetapi, kinerja keuangan yang ditinjau dari rasio solvabilitas (DER), profitabilitas (NPM), dan aktivitas (TATO) triwulan I, II, dan III menunjukkan bahwa terdapat perbedaan antara sebelum dan saat pandemi Covid-19 pada perusahaan industri pariwisata dan rekreasi yang terdaftar di Bursa Efek Indonesia.

Kata kunci: Kinerja Keuangan, Rasio Likuiditas, Rasio Profitabilitas, Rasio Solvabilitas, dan Rasio Aktivitas.

ABSTRACT

This study aims to analyze the differences in financial performance before and during the Covid-19 pandemic in tourism and recreation companies listed on the Indonesia Stock Exchange. The type of data used is secondary data in the form of financial report quarter I, II, and III for the period 2017 to 2022. The population in this study are tourism and recreation companies listed on the IDX from 2017 to 2022. The purposive sampling method was used in sampling the research so that 16 sample companies were obtained. The variables in this study are financial performance in term of liquidity ratio (current ratio), solvency ratio (debt to equity ratio), profitability ratio (net profit margin), and activity ratio (total assets turnover). Data analysis in this study was carried out using descriptive statistical tests, normality tests, and hypothesis testing of average differences using the Wilcoxon Signed Rank Test. The results of this study indicate that financial performance in terms of liquidity ratio (CR) for quarter I, II, and III has no difference between before and during the Covid-19 pandemic. However, financial performance in terms of solvency (DER), profitability (NPM), and activity (TATO) for the quarter I, II, and III shows that there are differences between before and during the Covid-19 pandemic in tourism and recreation companies listed on the Indonesia Stock Exchange.

Keywords: *Financial Performance, Liquidity Ratio, Solvency Ratio, Profitability Ratio, and Activity Ratio.*