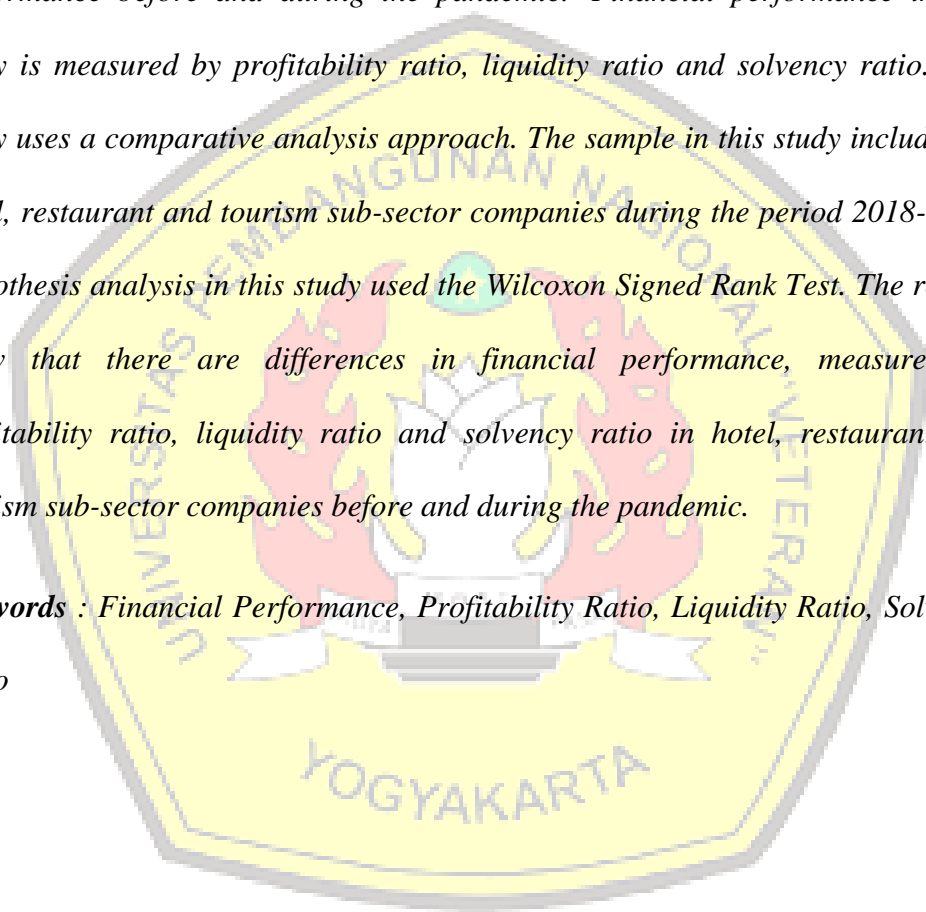


## **ABSTRACT**

*The Covid-19 pandemic has caused a decline in various sector's financial performance. This study focuses on the impact of the pandemic on the hotel, restaurant and tourism sub-sector companies by comparing financial performance before and during the pandemic. Financial performance in this study is measured by profitability ratio, liquidity ratio and solvency ratio. This study uses a comparative analysis approach. The sample in this study includes 28 hotel, restaurant and tourism sub-sector companies during the period 2018-2021. Hypothesis analysis in this study used the Wilcoxon Signed Rank Test. The results show that there are differences in financial performance, measured by profitability ratio, liquidity ratio and solvency ratio in hotel, restaurant and tourism sub-sector companies before and during the pandemic.*

**Keywords :** *Financial Performance, Profitability Ratio, Liquidity Ratio, Solvency Ratio*



## ABSTRAK

Pandemi Covid-19 berdampak pada menurunnya kinerja keuangan berbagai sektor perusahaan. Penelitian ini berfokus pada dampak pandemi terhadap perusahaan sub sektor hotel, restoran dan pariwisata dengan membandingkan kinerja keuangan saat sebelum dengan selama pandemi. Kinerja keuangan diukur dengan rasio profitabilitas, rasio likuiditas dan rasio solvabilitas. Penelitian ini menggunakan pendekatan analisis komparatif. Sampel dalam penelitian ini mencakup 28 perusahaan sub sektor hotel, restoran dan pariwisata periode 2018-2021. Pengujian hipotesis dalam penelitian ini menggunakan *Wilcoxon Signed Rank Test*. Hasil penelitian menunjukkan bahwa terdapat perbedaan kinerja keuangan yang diukur dengan rasio profitabilitas, rasio likuiditas dan rasio solvabilitas pada perusahaan sub sektor hotel, restoran dan pariwisata saat sebelum dengan selama pandemi.

**Kata kunci** : Kinerja Keuangan, Rasio Profitabilitas, Rasio Likuiditas, Rasio Solvabilitas