

ABSTRAK

Penelitian ini bertujuan untuk menganalisis perbedaan kinerja keuangan sebelum dan semasa Pandemi Covid-19 pada perusahaan subsektor Hotel, Restoran dan Pariwisata yang terdaftar di Bursa Efek Indonesia Periode Triwulan III 2020.

Metode penelitian yang digunakan adalah metode penelitian kuantitatif dengan pendekatan penelitian deskriptif dan verifikatif. Populasi dari penelitian ini yaitu sebanyak 35 perusahaan. Kinerja keuangan akan dianalisis melalui lima rasio keuangan yaitu rasio likuiditas diukur dengan *Current ratio*, rasio profitabilitas diukur dengan *Return On Equity*, rasio solvabilitas diukur dengan *Debt to Equity Ratio*, rasio aktivitas diukur dengan *Total Asset TurnOver* dan rasio nilai pasar diukur dengan *Price Book Value*. Metode sampel penelitian ini menggunakan metode purposive sampling dengan total 26 perusahaan yang memenuhi kriteria. Analisis data menggunakan uji normalitas dan pengujian hipotesis dengan *uji paired sample t-test* dan *Uji Wilcoxon* menggunakan *IBM SPSS Statistik Versi 25*.

Hasil Penelitian ini menunjukkan bahwa terdapat perbedaan signifikan pada *Current ratio*, *Return On Equity*, *Total Asset TurnOve*, *Debt to Equity Ratio* dan *Price Book Value* Sebelum dan semasa pandemi covid-19.

Kata Kunci : *Covid-19, rasio likuiditas, rasio profitabilitas, rasio solvabilitas, rasio aktivitas dan rasio nilai pasar*

ABSTRACT

This study aims to analyze differences in financial performance before and after the Covid-19 Pandemic in hotels, restaurants and tourism sub-sector companies listed on the Indonesia Stock Exchange for the third quarter of 2020.

The research method used is a quantitative research method with a descriptive and verification approach. The population of this study is as many as 35 companies. Financial performance will be analyzed through five financial ratios, namely the liquidity ratio is measured by the Current ratio, the profitability ratio is measured by Return On Equity, the solvency ratio is measured by the Debt to Equity Ratio, the activity ratio is measured by Total Assets TurnOver and the market value ratio is measured by Price Book Value. The sample method of this study uses purposive sampling method with a total of 26 companies that meet the criteria. Data analysis used normality test and hypothesis testing with paired sample t-test and Wilcoxon test using IBM SPSS Statistics Version 25.

The results of this study indicate that there are significant differences in the Current ratio, Return On Equity, Total Asset TurnOver, Debt to Equity Ratio and Price Book Value before and during the covid-19 pandemic.

Keywords : Covid-19, liquidity ratio, profitability ratio, solvency ratio, activity ratio and market value ratio