

ABSTRAK

Katarina Oktavia. 2024. Analisis Kinerja Keuangan Perusahaan Sub-Sektor Hotel, Restoran, dan Pariwisata Yang Terdaftar di BEI Pada Sebelum, Selama, dan Setelah Pandemi Covid-19 (Periode 2018-2023). Skripsi. Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas PGRI Madiun. Pembimbing (I) Dr. Anny Widiastara, S.E., M.Si., CSRS., dan Pembimbing (II) Dra. Juli Murwani, M.Si.

Penelitian ini bertujuan untuk mengetahui perbedaan kinerja keuangan perusahaan sub-sektor hotel, restoran, dan pariwisata yang terdaftar di BEI pada sebelum, selama, dan setelah pandemi Covid-19. Metode penelitian menggunakan pendekatan kuantitatif dengan analisis statistik deskriptif, uji normalitas, uji beda *Wilcoxon Signed Rank Test* dan *Paired Sample T-Test* yang diolah menggunakan SPSS V25. Sampel yang digunakan sebanyak 31 perusahaan sub-sektor Hotel, Restoran, dan Parwisata yang terdaftar di Bursa Efek Indonesia dengan metode pengambilan sampel menggunakan *purposive sampling*. Hasil penelitian menunjukkan bahwa pada rasio Profitabilitas terdapat perbedaan kinerja keuangan pada sebelum, selama, dan setelah pandemi Covid-19, sedangkan pada rasio Pasar, Likuiditas, dan Solvabilitas perbedaan kinerja keuangan hanya terdapat pada sebelum-selama pandemi Covid-19 dan tidak terdapat perbedaan kinerja keuangan pada selama-setelah pandemi Covid-19.

Kata Kunci: Kinerja Keuangan, Rasio Likuiditas, Rasio Solvabilitas, Rasio Profitabilitas, Rasio Pasar, Covid-19

ABSTRACT

Katarina Oktavia. 2024. The Analysis of Financial Performance of Hotel, Restaurant, and Tourism Sub-Sector Companies Listed on the IDX Before, During, and After the Covid-19 Pandemic (2018-2023 Period). Thesis. Accounting Study Program, Faculty of Economics and Business, PGRI Madiun University. Advisor (I) Dr. Anny Widiasmara, S.E., M.Si., CSRS., and Advisor (II) Dra. Juli Murwani, M.Si.

The aim of this study was to determine the differences in financial performance of hotel, restaurant, and tourism sub-sector companies listed on the IDX before, during, and after the Covid-19 pandemic. This study was conducted in 50 hotel, restaurant, and tourism sub-sector companies listed on the Indonesia Stock Exchange with a sample of 31 companies taken using the purposive sampling method. The research method used a quantitative approach with descriptive statistical analysis, normality tests, and difference tests processed using SPSS 25. The results of the study show that in the profitability ratio there are differences in financial performance before, during, and after the Covid-19 pandemic, while in the market, liquidity, and solvency ratios, differences in financial performance are found before-during the Covid-19 pandemic and there are no differences in financial performance during-after the Covid-19 pandemic.

Keywords: Financial Performance, Liquidity Ratio, Solvency Ratio, Profitability Ratio, Market Ratio, Covid-19.