

***ANALYSIS OF FINANCIAL PERFORMANCE ON THE HOSPITALS SECTOR  
COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE DURING  
THE COVID-19 PANDEMIC***

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***Abstract***

*This research is a quantitative study that aims to determine the effect of Working Capital Turnover, Debt To Asset Ratio, Current Ratio on Return On Assets in Hospitality Companies on the Indonesia Stock Exchange in 2018-2020. The method of determining the sample used purposive sampling and obtained 24 samples of companies that met the criteria and 72 firm-year observations. The type of data used in this research is secondary data. Testing data analysis, namely validity and reliability testing and hypothesis analysis, in this study using PLS (Partial Least Square) analysis with the smartPLS version 3.0 program and a significance level of 5% (0.05). with the Smart PLS 3.0 program. The results of this study indicate that Working Capital Turnover, Debt To Asset Ratio, Current Ratio have no significant effect on Return On Assets.*

***Keywords:.*** *Working Capital Turnover, Debt To Asset Ratio, Current Ratio Return On Asset*

**ANALISIS KINERJA KEUANGAN PADA PERUSAHAAN SEKTOR  
PERHOTELAN YANG TERDAFTAR DI BURSA EFEK INDONESIA PADA  
MASA PANDEMI COVID-19**

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**Abstrak**

Riset ini merupakan riset kuantitatif yang bertujuan untuk mengenali efek Working Capital Turnover, Debt To Asset Ratio, Current Ratio terhadap Return On Asset pada Industri Perhotelan di BEI tahun 2018- 2020. Tata cara riset sampel memakai purposive sampling serta didapatkan 24 ilustrasi industri yang memenuhi kriteria serta 72 laporan pengamatan tahun perusahaan. Tipe informasi yang digunakan pada riset merupakan informasi sekunder. Alat uji informasi analisis ialah uji validitas serta uji reliabilitas dan analisis hipotesis, dalam riset ini memakai analisis PLS( Partial Least Square) pada program Smart PLS tipe 3.0 serta tingkatan signifikansi 5%( 0, 05). dengan program Smart PLS 3. 0. Hasil riset ini menampilkan kalau Working Capital Turnover, Debt To Asset Ratio, Current Ratio tak mempengaruhi signifikan terhadap Return On Asset

**Kata kunci:** *Working Capital Turnover, Debt To Asset Ratio, Current Ratio Return On Asset*