

Analysis of Financial Performance in Hospitality Companies Before and During Covid-19 Pandemic

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Abstract

This study's purpose to analyze the differences in the financial performance of Hospitality Companies before and during Covid-19 pandemic. This study uses four variables which consists of liquidity (CR), solvency (DER), profitability (ROE), and activity (TATO). The population in this study are hotel companies who listed on the Indonesia Stock Exchange in 2018-2021. Sample selection method used in this research is purposive sampling in which 14 companies were included in the hospitality companies as sample. The data analysis technique used in this study was the paired sample t-test and the Wilcoxon signed rank test using the SPSS 25. The results of this study indicate that the liquidity and solvency variables before and during the Covid-19 pandemic were not different, while for the profitability variable and activities before and during the Covid-19 pandemic were different.

Keywords: Covid-19 pandemic, Liquidity, Leverage, Profitability, Activity.

Analisis Kinerja Keuangan pada Perusahaan Perhotelan Sebelum dan Saat Pandemi Covid-19

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Abstrak

Penelitian ini dilakukan untuk mengetahui perbedaan dari kinerja keuangan Perusahaan Perhotelan sebelum dan saat pandemi Covid-19. Penelitian ini menggunakan empat variabel, yaitu likuiditas (CR), solvabilitas (DER), profitabilitas (ROE), dan aktivitas (TATO). Populasi pada penelitian ini adalah perusahaan perhotelan yang terdaftar di Bursa Efek Indonesia pada tahun 2018-2021. Teknik pengambilan sampel yang digunakan adalah *purposive sampling* dan menghasilkan jumlah sampel sebanyak 14 perusahaan. Teknik analisis data yang digunakan pada penelitian ini adalah *paired sample t-test* dan *wilcoxon signed rank test* dengan menggunakan aplikasi SPSS 25. Hasil dari penelitian ini menunjukkan bahwa untuk variabel likuiditas dan solvabilitas sebelum dan saat pandemi Covid-19 tidak berbeda, sedangkan untuk variabel profitabilitas dan aktivitas sebelum dan saat pandemi Covid-19 berbeda.

Kata Kunci: Pandemi Covid-19, Likuiditas, Solvabilitas, Profitabilitas, Aktivitas.