

ABSTRACT

Evan Gabriel Depari, NIM 7163220018: Comparative Analysis Of Financial Performance In Tourism Companies On The Indonesia Stock Exchange Before The Pandemi And During The Pandemi Reviewed Using Profitability, Liquidity And Solvency Ratio

The tourism sector plays an important role in the Indonesian economy, such as being a contributor to the country's foreign exchange earnings, and development in this sector will stimulate economic growth and improve people's welfare through job opportunities and increased income. After that, due to the Covid-19 pandemic which spread to all parts of Indonesia, several companies experienced a decrease in revenue. The purpose of this study is to analyze differences in the financial performance of tourism companies listed on the IDX before the pandemic and during the pandemic. The sample of this research is 19 companies with a total of 4 years of observation, so the total data is 76 data. Methods of data analysis using the average difference test (Wilcoxon Signed Rank Test). The results of the study show that profitability before and during the pandemic experienced significant differences. Liquidity before and during the pandemic experienced significant differences. The solvency before and during the pandemic experienced significant differences. The conclusion of this study is that there are differences in financial performance before the Covid-19 pandemic and during the Covid-19 pandemic, where several companies experienced a decrease in income.

Keywords: Profitability, Liquidity, Solvency



ABSTRAK

Evan Gabriel Depari, NIM 7163220018: Analisa Komparasi Kinerja Keuangan Pada Perusahaan Tourism Di Bursa Efek Indonesia Sebelum Pandemi Dan Selama Pandemi Yang Ditinjau Menggunakan Rasio Profitabilitas, Likuiditas, Dan Solvabilitas

Sektor pariwisata memegang peran penting dalam perekonomian Indonesia, seperti sebagai kontributor penerimaan devisa negara, serta dengan adanya pembangunan di sektor tersebut akan menjadi stimulus pertumbuhan ekonomi dan meningkatkan kesejahteraan masyarakat melalui adanya kesempatan kerja (terbukanya lapangan kerja) dan peningkatan pendapatan. Setelah itu, dikarenakan adanya pandemi covid-19 yang menyebar keseluruh bagian Indonesia, beberapa perusahaan mengalami penurunan pendapatan. Tujuan dari penelitian ini adalah untuk menganalisis perbedaan kinerja keuangan perusahaan tourism yang terdaftar di BEI sebelum pandemi dan selama pandemi. Sampel penelitian ini sebesar 19 perusahaan dengan jumlah tahun pengamatan selama 4 tahun, sehingga jumlah data sebesar 76 data. Metode analisis data menggunakan uji beda rata-rata (*Wilcoxon Signed Rank Test*). Hasil penelitian menunjukkan bahwa profitabilitas sebelum dan selama pandemi mengalami perbedaan yang signifikan. Likuiditas sebelum dan selama pandemi mengalami perbedaan yang signifikan. Solvabilitas sebelum dan selama pandemi mengalami perbedaan yang signifikan. Kesimpulan penelitian ini adalah terdapat perbedaan kinerja keuangan sebelum pandemi covid-19 dan selama pandemi covid-19, dimana beberapa perusahaan mengalami penurunan pendapatan.

Kata Kunci: Profitabilitas, Likuiditas, Solvabilitas

