ABSTRAK

Jurnal ilmiah ini dilakukan untuk menunjukkan perbandingan Kinerja Keuangan sebelum dan semasa Covid-19 periode 2019-2021 pada perusahaan hotel, restoran, dan pariwisata yang terdaftar di BEI. Pada penelitian ini digunakan metode kuantitatif. Data yang digunakan adalah data sekunder berupa laporan keuangan yang dipublikasikan di www.idx.co.id. Populasi yang digunakan sebanyak 35 perusahaan. Setelah melalui proses *purposive sampling* maka didapatkan sampel sebanyak 84 perusahaan. Dari penelitian ini didapatkan hasil bahwa *Curent Ratio* tidak berpengaruh secara parsial terhadap kinerja keuangan. *Return On Equity* berpengaruh secara parsial terhadap kinerja keuangan dengan secara tidak signifikan. *Total Asset Turnover* tidak berpengaruh secara parsial terhadap kinerja keuangan. *Debt to Equity Ratio* berpengaruh secara parsial terhadap kinerja keuangan. Tetapi seluruh variabel berpengaruh secara simultan terhadap Kinerja Keuangan.

Kata Kunci : Current Ratio, Return On Equity, Total Asset Turnover, Debt to Equity Ratio

ABSTRACT

This scientific research was conducted to show comparison Financial Performance of companies in the hotel, restaurant, and tourism subsectors listed on the IDX before and during the covid period from 2019-2021. In this study used quantitative methods with secondary data in the form of financial reports published on www.idx.co.id. The population used was 35 companies. After going through the purposive sampling process, a sample of 84 companies was acquired. From this research, it was found that the Current Ratio did not have partial effect on financial performance. Return On Equity has a partial effect on financial performance but not significantly. Total Asset Turnover does not have partial effect on financial performance. Debt to Equity Ratio has a partial effect on financial performance. But all variables influences simultaneously on Financial Performance.

Key Words : ***Current Ratio, Return On Equity, Total Asset Turnover, Debt to Equity Ratio***