

ABSTAK

Afrida Rachmatul Ummah, 2022. 1704518031. Analisis Kinerja Keuangan Perusahaan Selama Pandemi Covid-19 (Studi Kasus Industri Hotel Yang Terdaftar di Bursa Efek Indonesia). Program Studi D3 Akuntansi. Fakultas Ekonomi. Universitas Negeri Jakarta.

Penelitian ini bertujuan untuk menganalisis tingkat kinerja keuangan perusahaan selama pandemi covid-19 khususnya perusahaan pada industri hotel yang terdaftar di Bursa Efek Indonesia sepanjang tahun 2020-2021. Metode yang digunakan dalam penelitian ini yaitu analisis deskriptif kuantitatif dan jenis data sekunder berupa laporan keuangan triwulan perusahaan yang diperoleh dari website atau situs resmi BEI.

Hasil dari penelitian ini yaitu tingkat likuiditas perusahaan yang diukur menggunakan current ratio, quick ratio dan cash ratio menunjukkan kondisi secara keseluruhan dapat dikatakan belum baik ditinjau dari total sebagian perusahaan belum dapat memenuhi standar industri perusahaan. Sedangkan untuk tingkat profitabilitas dapat dikatakan cukup baik karena dari keseluruhan perusahaan belum dapat memenuhi standar industri untuk ketiga rasio yaitu net profit margin, return on assets, dan return on equity.

Saran bagi perusahaan industri perhotelan yang terdaftar di Bursa Efek Indonesia yaitu perusahaan yang belum dapat memenuhi standar industri agar meningkatkan kinerja perusahaannya dari berbagai aspek, sedangkan perusahaan yang sudah memenuhi standar industri diharapkan dapat mempertahankan ataupun meningkatkan kondisi keuangan perusahaannya.

Kata kunci : Kinerja Keuangan, Rasio Likuiditas, Rasio Profitabilitas

ABSTRACT

Afrida Rachmatul Ummah, 2022. 1704518031. Analysis of The Company's Financial Performance During the Covid-19 Pandemic (Case Study of The Hotel Industry Listed on the Indonesia Stock Exchange). Study Program D3 Accounting. Faculty of Economics. Jakarta State University.

This research aims to analyze the level of financial performance of companies during the covid-19 pandemic, especially companies in the hotel industry listed on the Indonesia Stock Exchange throughout 2020-2021. The method used in this study is quantitative descriptive analysis and secondary data types in the form of company quarterly financial statements obtained from the idX's website or official website.

The results of this study, namely the level of corporate liquidity measured using current ratio, quick ratio and cash ratio showed that overall conditions can be said to have not been good reviewed from the total of some companies have not been able to meet the company's industry standards. As for the level of profitability can be said to be quite good because from the whole company has not been able to meet industry standards for all three ratios, namely net profit margin, return on assets, and return on equity.

Advice for hospitality industry companies registered in Bursa Efek Indonesia is a company that has not been able to meet industry standards to improve the company's performance from various aspects, while companies that have met industry standards are expected to maintain or improve their company's financial condition.

Keywords: Financial Performance, Liquidity Ratio, Profitability Ratio