

ABSTRAK

NISA ROSITA JANNATIN EL MUZANI. Analisis Perbandingan Perputaran Total Asset, Likuiditas, dan Profitabilitas Sebelum dan Saat Pandemi Covid 19 Pada Perusahaan Sub Sektor Restoran, Hotel dan Pariwisata yang Terdaftar di BEI Periode 2019 dan 2020. Di bawah bimbingan Hj. ERMALINA.

Tujuan penelitian ini adalah untuk menganalisis perbedaan perputaran total aset, likuiditas, dan profitabilitas sebelum dan saat pandemi covid-19 pada perusahaan subsektor restoran, hotel dan pariwisata yang terdaftar di BEI periode 2019 dan 2020. Adapun jumlah sampel perusahaan terdiri dari 28 perusahaan dari jumlah keseluruhan 35 perusahaan. Teknik dalam pemilihan sampel menggunakan teknik *purposive sampling*. Adapun rasio dari tiap-tiap variabel merupakan dari kinerja keuangan yang diproksikan dengan *Total Aset Turnover* (TATO), *Current Ratio* (CR), dan *Return On Equity* (ROE). Penelitian ini termasuk dalam penelitian analisis perbandingan yang menggunakan dua sampel berpasangan (Dependent Sampel). Adapun metode dalam penelitian ini adalah menggunakan metode kualitatif, dengan data yang digunakan adalah data sekunder dari laporan keuangan triwulan. Hasil dari penelitian adalah terdapat perbedaan rata-rata dari variabel perputaran total aset (TATO) dan variabel profitabilitas (ROE) sebelum dengan saat pandemi covid-19. Namun tidak terdapat perbedaan rata-rata dari variabel likuiditas (CR) sebelum dengan saat pandemi covid-19 pada perusahaan sub sektor restoran, hotel, dan pariwisata yang terdaftar di BEI.

Kata Kunci: *Total Aset Turnover (TATO, Current Ratio (CR), dan Return On Equity (ROE). Covid-19*

ABSTRACT

NISA ROSITA JANNATIN EL MUZANI. Comparison Analysis of Total Asset Turnover, Liquidity, and Profitability Before and During the Covid 19 Pandemic in Restaurant, Hotel and Tourism Sub-Sector Companies Listed on idx Period 2019 and 2020. Under the guidance of Hj. ERMALINA.

The purpose of this review is to analyze differences in total turnover of assets, liquidity, and profitability before and during the covid-19 pandemic in restaurant, hotel and tourism subsector companies listed on the IDX for the period 2019 and 2020. The number of observational data from the financial statements of the second and third quarters of 2019 and the second and third quarters of 2020 amounted to 112 data. The sample number of companies consists of 28 companies from a total of 35 companies. Techniques in ampel selection use purposive sampling techniques. The ratio of each variable is from the performance of the projected total asset turnover (TATO), current ratio (CR), and return on equity (ROE). This study was included in a comparative analysis study that used two paired samples (Dependent Samples). The method in this study is using quantitative methods, with the data used is secondary data from quarterly financial statements. The result of the study was that there was a significant average difference between the total asset turnover variable (TATO) and the profitability variable (ROE) prior to the time of the covid-19 pandemic. However, there was no significant average difference from the liquidity variable (CR) prior to the covid-19 pandemic in the restaurant, hotel, and tourism sub-sectors listed on the IDX.

Keywords: *Total Asset Turnover (TATO, Current Ratio (CR), and Return On Equity (ROE). Covid-19*