

## **ABSTRACT**

*This study aims to determine and analyze the comparison of the financial performance of companies before and during the COVID-19 pandemic in the restaurant, hotel, and tourism sub-sectors listed on the Indonesia Stock Exchange (IDX) in 2018-2022. This study uses a quantitative descriptive method with a purposive sampling technique. The sample used in this study consisted of 105 quarterly financial reports. Data analysis was carried out using descriptive statistics, normality tests, and paired t-tests with the help of SPSS 26 software. The results showed that the Return on Assets (ROA) and Gross Profit Margin (GPM) ratios did not change significantly before and during the pandemic. However, the Current Ratio, Quick Ratio, Debt to Equity Ratio, and Fixed Charge Coverage (FCC) ratios showed a significant decline during the pandemic, which had a negative impact on the company's financial performance.*

**Keywords:** *Financial Performance, Return on Assets, Gross Profit Margin, Current Ratio, Quick Ratio, Debt to Equity Ratio, Fixed Charge Coverage*

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui dan menganalisis perbandingan kinerja keuangan perusahaan sebelum dan selama pandemi COVID-19 pada sektor sub-sektor restoran, hotel, dan pariwisata yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2018-2022. Penelitian ini menggunakan metode deskriptif kuantitatif dengan teknik *purposive sampling*. Sampel yang digunakan dalam penelitian ini terdiri dari 105 laporan keuangan triwulanan. Analisis data dilakukan menggunakan statistik deskriptif, uji normalitas, dan uji t berpasangan dengan bantuan perangkat lunak SPSS 26. Hasil penelitian menunjukkan bahwa rasio *Return on Assets* (ROA) dan *Gross Profit Margin* (GPM) tidak mengalami perubahan signifikan sebelum dan selama pandemi. Namun, rasio *Current Ratio*, *Quick Ratio*, *Debt to Equity Ratio*, dan *Fixed Charge Coverage* (FCC) menunjukkan penurunan signifikan selama pandemi, yang berdampak negatif pada kinerja keuangan perusahaan.

**Kata Kunci:** Kinerja Keuangan, *Return on Asset*, *Gross Profit Margin*, *Current Ratio*, *Quick Ratio*, *Debt to Equity Ratio*, *Fixed Charge Coverage*