

ABSTRAK

Aziz, Abdul. 2023. *Analisis kinerja keuangan perusahaan pada masa pandemi dan pasca pandemi covid-19 di indonesia: study kasus perusahaan PT. Easparc Hotel, tbk di Yogyakarta.* Skripsi. Program studi Manajemen, Fakultas Ekonomi dan Bisnis Universitas Wiraraja. Pembimbing : Dr. Laurentia Maria Husada, SE., MM.

Penelitian ini bertujuan untuk mengetahui dan sejauhmana kinerja PT.Eastparc Hotel,TBK terdampak dengan kemunculan pandemi COVID-19 di masa awal, saat COVID-19 dan sesudah COVID-19 sehingga dapat diketahui masalah yang dihadapi dan bagaimana cara mengatasinya. Sebagai populasi penelitian ini adalah laporan keuangan 2019, 2020, 2021, 2022 dan 2023. laporan keuangan diambil dari data yang telah diterbitkan pada Bursa Efek Indonesia (BEI). Objek yang diteliti adalah PT. Eastparc Hotel, TBK. Untuk mengukur kinerja PT. Eastparc Hotel, TBK, digunakan rasio keuangan yang terdiri dari rasio liquiditas, rasio solvabilitas, rasio aktivitas, dan rasio profitabilitas. Hasil dari analisa yang dilakukan adalah: (1) pada periode masa awal pandemi COVID-19, keadaan keuangan perusahaan adalah dalam keadaan baik jika ditinjau dari rasio loquiditas dan solvabilitas, (2) sedangkan pada COVID-19 keadaan keuangan perusahaan adalah tidak sehat jika ditinjau dari rasio liquiditas, (3) sedangkan pada saat pasca COVID-19 keadaan keuangan perusahaan adalah sehat jika ditinjau dari rasio solvabilitas, rasio aktivitas, dan rasio profitabilitas.

Kata Kunci: Rasio keuangan, Kinerja Perusahaan.

ABSTRACT

Aziz, Abdul. 2023. *Analysis of company financial performance during the pandemic and post covid-19 pandemic in Indonesia: a case study of PT. Easparc Hotel, tbk in Yogyakarta.* Skripsi. Management study program, Faculty of Economics and Business, Wiraraja University. Advisor: Dr. Laurentia Maria Husada, SE, MM.

This study aims to determine and the extent to which the performance of PT. Eastparc Hotel, TBK is affected by the emergence of the COVID-19 pandemic in the early days, during COVID-19 and after COVID-19 so that the problems faced and how to overcome them can be known. As the population of this study are the 2019, 2020, 2021, 2022 and 2023 financial statements. financial statements are taken from data that has been published on the Indonesia Stock Exchange (IDX). The object under study is PT Eastparc Hotel, TBK. To measure the performance of PT. Eastparc Hotel, TBK, financial ratios are used which consist of liquidity ratios, solvency ratios, activity ratios, and profitability ratios. The results of the analysis carried out are: (1) in the early period of the COVID-19 pandemic, the company's financial condition is in good condition when viewed from the liquidity and solvency ratios, (2) while in COVID-19 the company's financial condition is unhealthy when viewed from the liquidity ratio, (3) while in the post-COVID-19 period the company's financial condition is healthy when viewed from the solvency ratio, activity ratio, and profitability ratio.

Keywords: Financial Ratios, Pe Performance.

