ABSTRAK

Penelitian ini bertujuan untuk mengetahui likuiditas perusahaan pariwisata selama dan sebelum pandemi *covid-19* yang diukur menggunakan indikator Current Ratio, Quick Ratio, Debt to Equity Ratio, serta Cash Ratio. Populasi penelitian sebanyak 35 perusahaan. Sampel penelitian sebanyak 15 perusahaan jasa sektor hotel restoran dan pariwisata yang mempublikasikan laporan keuangan tahunan perusahaan pariwisata sebelum (Tahun 2019) dan selama (Tahun 2020) pandemi *covid-19*. Jenis dan sumber data adalah *time series* dan data sekunder yang bersumber dari BEI. Teknik pengambilan sampel yaitu secara *purposive sampling*. Uji hipotesis penelitian menggunakan uji *paired sampel t-test.* Hasil penelitian yang dilakukan adalah likuiditas yang diukur dengan indikator Current Ratio, Quick Ratio, Debt to Equity Ratio, dan Cash Ratio tidak mengalami perbedaan signifikan sebelum dan selama pandemi *covid-19.*

Kata Kunci : Likuiditas, Current Ratio, Quick Ratio, Debt to Equity Ratio, dan Cash Ratio

ABSTRACK

This study aims to determine the liquidity of tourism companies during and before the covid-19 pandemic as measured using the Current Ratio, Quick Ratio, Debt to Equity Ratio and Cash Ratio indicators. The research population is 35 compaines. The research sampel consisted of 15 service companies is the hotel restaurant and tourism sector which publish year financial reports of tourism companies before (Year 2019) and during (Year 2020) the covid-19 pandemic types and sources of data are time series and secondary data sourced from the IDX. The sampling technique is purposive sampling. Test the research hypothesis using paired sample t-test. The results of the research carried out are that liquidity as measured by the Current Ratio, Quick Ratio, Debt to Equity Ratio, and Cash Ratio indicators did not experience significant differences before and during the covid-19 pandemic.

Keywords : Liquidity, Current Ratio, Quick Ratio, Debt to Equity Ratio, and Cash Ratio