

ABSTRAK

FAKTOR-FAKTOR YANG MEMPENGARUHI TINGKAT *FINANCIAL RECOVERY* PERUSAHAAN PARIWISATA DAN TRANSPORTASI TERDAMPAK COVID-19

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Tujuan penelitian ini untuk mengetahui faktor-faktor yang mempengaruhi tingkat *financial recovery* perusahaan Pariwisata dan Transportasi terdampak Covid-19. Data yang digunakan dalam penelitian ini adalah data sekunder. Populasi yang digunakan adalah perusahaan Pariwisata dan Transportasi yang terdaftar di Bursa Efek Indonesia periode 2020-2021. Teknik pengambilan sampel dilakukan dengan metode *purposive sampling*. Sampel dalam penelitian ini 56 perusahaan. Analisis data dilakukan dengan menggunakan metode regresi logistik. Hasil penelitian ini menunjukkan bahwa secara simultan variabel *free cash flow*, *leverage*, *gross profit margin*, *firm size* dan *sales growth* berpengaruh terhadap *financial recovery*. Secara parsial variabel *free cash flow*, *leverage*, *sales growth* tidak berpengaruh signifikan terhadap *financial recovery*. *Gross profit margin* dan *firm size* berpengaruh positif dan signifikan terhadap *financial recovery*.

Kata Kunci: *free cash flow*, *leverage*, *gross profit margin*, *firm size*, *sales growth*, *financial recovery*

ABSTRACT**AFFECTING FACTORS THE LEVEL OF FINANCIAL RECOVERY OF
TOURISM AND TRANSPORTATION COMPANIES IMPACT OF
COVID-19****By****ANI MARYANI**

The purpose of this study was to determine the factors that influence the level of financial recovery of Tourism and Transportation companies affected by Covid-19. The data used in this research is secondary data. The population used is Tourism and Transportation companies listed on the Indonesia Stock Exchange for the 2020-2021 period. The sampling technique was carried out by purposive sampling method. The sample in this research is 56 companies. Data analysis was performed using logistic regression method. The results of this study indicate that simultaneously the variables free cash flow, leverage, gross profit margin, firm size and sales growth affect financial recovery. Partially the variables of free cash flow, leverage, sales growth have no significant effect on financial recovery. Gross profit margin and firm size have a positive and significant effect on financial recovery.

Keywords: *Free Cash Flow, Leverage, Gross Profit Margin, Firm Size, Sales Growth, Financial Recovery*