

ABSTRACT

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ANALYSIS OF COMPANY'S FINANCIAL PERFORMANCE USING THE DUPONT METHOD AND ECONOMIC VALUE ADDED (EVA) AT PT. SINAR MAS AGRO RESOURCES AND TECHNOLOGY Tbk (SMAR) AND PT. ASTRA AGRO LESTARI Tbk (AALI) PERIOD 2018-2022

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(xiv + 117 + Attachments)

This study aims to determine financial performance using the *DuPont System* and *Economic Value Added* (EVA) at PT. Sinar Mas Agro Resources and Technology Tbk (SMAR) and PT. Astra Agro Lestari Tbk (AALI) for the 2018-2022 period.

The research method used is the type of data used is secondary data in the form of financial reports (annual reports) obtained from the official websites of PT Sinar Mas Tbk (SMAR) and PT Astra Agro Tbk (AALI), this research method is quantitative research. Based on the steps the *DuPont* method uses *Net Profit Margin* (NPM), *Total Asset Turnover* (TATO), *Return On Investment* (ROI), *Equity Multiplier* (EM), *Return On Equity* (ROE) and the EVA method uses *Net Operating Profit After Tax* (NOPAT), *Invested Capital* (IC), *Weighted Average Cost of Capital* (WACC), *Capital Charge*, *Economic Value Added* (EVA).

The research results of PT Sinar Mas and PT Astra Agro for the 2018-2022 period show that using the *DuPont* method produces fluctuating results. For NPM, ROE, ROI in the two companies are not in good condition because they are below industry standards. The performance of the two companies using the EVA method for the last five years, from 2018 to 2022 is relatively good because EVA produces a positive value or (EVA > 0).

Bibliography (2010 - 2023)