ABSTRACT

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ANALYSIS OF FINANCIAL PERFORMANCE USING DU PONT METHOD IN TRANSPORTATION COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE FOR THE 2017-2021 PERIOD

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The mobility of the Indonesian people was disrupted due to the Covid-19 pandemic which first appeared in early 2020 in Indonesia. The government then took various ways to overcome and prevent the Covid-19 virus by implementing policies that limited people's mobility, such as LSSR (Large-Scale Social Restrictions) and CARE (Community Activities Restrictions Enforcement). This had an impact on the land, sea and air transportation industry, which experienced a drastic decline in company profits. This study aims to determine the financial condition of transportation companies listed on the Indonesia Stock Exchange for the 2017-2021 period by analyzing their financial statements using the Du Pont method which consists of the ratio Net Profit Margin, Total Asset Turnover, Return On Investment, Equity Multiplier, and Return On Equity. The type of data used in this study is quantitative data in the form of statements of financial position and profit and loss statements of transportation companies which have secondary data sources from the official website of the Indonesia Stock Exchange, namely www.idx.co.id and from the official website of each company. Sampling in this study using purposive sampling and obtained as many as 10 transportation companies that fit the criteria. The results of this study indicate that PT. Transcoal Pacific Tbk, PT. Jaya Trishindo Tbk, PT. Pelayaran Nelly Dwi Putri Tbk, PT. Jasa Armada Indonesia Tbk, and PT. Temas Tbk have a good financial performance value, because it has NPM, TATO, ROI, EM, and ROE above the industry average. It is different with PT. Blue Bird Tbk, PT. Nusantara Pelabuhan Handal Tbk, PT. Adi Sarana Armada Tbk, PT. Batavia Prosperindo Trans Tbk, and PT. Mitra International Resources Tbk which has poor performance because the values of NPM, TATO, ROI, EM, and ROE are below the industry average.

Bibliography (2008-2022)