

**Analysis of Financial Performance With Du Pont Systems Approach
(Case Study On The Plantation companies already Go Public)
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ABSTRACTION

This study aimed to analyze the financial performance of the plantation company incorporated in LQ45 in Indonesia Stock Exchange using the Du Pont system. The analysis process is done in two ways: Analysis of Cross Section and Time Series Analysis.

The population in this study only plantation company incorporated in LQ45 in Indonesia Stock Exchange reported its financial statements in a row - succession during the period 2010 to 2014. Based on research that has been done using the Du Pont analysis, found that PT Astra Agro Lestari Tbk and PT London Sumatra Indonesia Tbk has a ROA value tends to decline. After comparing financial performance with similar companies, PT Astra Agro Lestari Tbk has the highest value - average Return on Assets (ROA) in the amount of 26.41%. It was the best value rather than three other comparators company.

Keywords: analysis du pont, return on assets, the financial performance of companies

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