

ABSTRACTION

NOVIN NOVITA RAHMAN, COMPARATIVE of VARIOUS ELEMENTS of the COMPANY'S ROI on FORMING of PT HERO SUPERMARKET Tbk REGISTERED in BEI in 2008-2012, (Supervised by Mr. Rudianto, SE, Ak, MM).

One of the measuring instrument used to analyze financial statements including the Du Pont System. Analysis of the Du Pont System is comprehensive because it covers a company's level of efficiency in the use of its assets and be able to measure the level of profits on sales of the products produced by the company.

The author tried to examine and hold a discussion on the financial performance of PT Hero Supermarket Tbk in 2008-2012 by using method of Du Pont, to analyze the data and information obtained using qualitative methods the author then, where the methods used to assess the company's financial performance using the method of Du Pont. On this research data is summarized, processed and analyzed to be applied in accordance with the financial statements of PT Hero Supermarket Tbk i.e. balance sheets and income statements are then taken his quantitative data were processed and analyzed based on structure analysis on the method of Du Pont Analysis System and uses the ROI (Return on Investment) as a benchmark in determining how the conditions of the financial performance of PT Hero Supermarket Tbk during 2008-2012.

From the results of the study of financial data processing method using Du Pont can be concluded that the financial performance of PTHero Supermarket Tbk from the business side of operations, financial performance of PT Hero Supermarket Tbk basically good, can be seen from the value of ROI resulting from turn over and net profit margin of assets that continue to improve or increase from the year 2008 up to the year 2012 that is affected by the value of the sale, business profits and total assets of PT Hero Supermarket Tbk are continuously increasing.

Keywords: financial performance and method of Du Pont.