

ABSTRACT

In the last 3 years the construction sector showed positive results. It is seen from the increasing number of construction value each year (2011 to 2013). In 2013, the rupiah weakened which causes the company's operating costs increased, as most raw materials are imported.

The purpose of this study to determine the financial performance of the construction company by using Du Pont System. Then compare the performance of SOEs and private enterprises 2012-2013 period with quantitative descriptive method.

The results showed better BUMS on NPM and ROA while BUMN better at TATO. So that the ROE at BUMS better than in BUMN.

Keywords: *Financial Performance, NPM, TATO, ROA, ROE*