

ABSTRACT

Rumah Makan Lauk Sambel Banyumas is a Small Industry Medium in culinary and as the restaurant located around the campus of Telkom University. Average sales per month is Rp 14.552.000,00 with the data is used is the data from the annual report Rumah Makan Lauk Sambel Banyumas from October 2013 until September 2014.

Sales of Rumah Makan Lauk Sambel Banyumas decreased and increased throughout the years of research. Rumah Makan Lauk Sambel Banyumas will incur a loss if it sells less than 50 servings per day. And if it continues to not make a profit, the company is not able to cover the capital to rent a kiosk per year.

Based on the identification of existing problems, author invented formulation of the problem to analyze the problem by using the method of analysis of Du Pont System that are comprehensive because it covers the company's efficiency level in the use of its assets and can measure the level of gains on the sale of products produced by Rumah Makan Lauk Sambel Banyumas.

Based on data processing, ROE and ROI Rumah Makan Lauk Sambel Banyumas experiencing fluctuating values caused by the rise and fall EAIT of Rumah Makan Lauk Sambel Banyumas. Rumah Makan Lauk Sambel Banyumas losses in October 2013, November 2013, December 2013, January 2014, February 2014, June 2014, July 2014 and August 2014 which resulted in ROI and ROE reached a negative value. When compared with its competitor, the value of ROE and ROI Rumah Makan Lauk Sambel Banyumas is still lower.

To be able to maximize the performance of the company through increased ROE and ROI, the company can make some improvements. Rumah Makan Lauk Sambel Banyumas should open branches which the market not only Telkom University student because the company's main problem is few visitors along with few students around the campus of Telkom University. And necessary the feasibility analysis for the opening of branches of Rumah Makan Lauk Sambel Bayumas.

Keywords : Du Pont System, ROI, ROE, Ratio Analysis