

ABSTRACT

Financial performance is one of the most vital elements within the company, a company will grow and develop while having a good financial performance. According to the Bappenas report in 2013 the banking sector at least controlled 78.5% of the total finance in Indonesia. The purpose of this research is to view which bank listed in IDX has the best financial performance with Du Pont Analysis System.

With this analysis techniques it is possible to find out the level of profitability and the company's activity thoroughly, because Du Pont Analysis includes the calculation of the Net Profit Margin (NPM), Total Assets Turnover (TATO), Return On Assets (ROA), Financial Lverage Multiplier (FLM) and Return On Equity (ROE). So the research is expected to provide good references for the company performance improvement or investors as their investment analysis.

This research was conducted by means of descriptive quantitative methods where diskriptive research is conducted to find out the value of the independent variable, whether one or more variables without making comparisons, or connect with other variables. The object of this research is the banking company listed on the Indonesia stock exchange (idx) period of 2012-2013 with a total population of 32 companies and made entirely of samples. Secondary data processing using analytical methods Du Pont.

The result showed average ROE on the banking industry went Public is 11% and there were 20 banking companies considered to have excellent performance, and 12 companies with poor performance. PT Bank Rakyat Indonesia (PERSERO) Tbk who considered has best financial performance during the period 2012-2013 with ROE average of 27%, while PT Bank Mutiara, Tbk is the company with the lowest performance with an average ROE (-31%).

Keywords: Net Profit Margin (NPM), Total Assets Turnover (TATO), Return on Assets (ROA), Financial Lverage Multiplier (FLM) and Return On Equity (ROE).