

ABSTRACT

The development export value of coal company in the last seven years (2008-2014) the dynamic fluctuation. It is caused by presence government regulation about prohibition of export which result in many mining companies stopped, decline in coal prices which caused by globak crisis and decline in global economic activity that lower demand because abundant supply of coal on the market which impact decrease of revenue and cause decline net profit of company. The purpose of this research is to view sub sectors coal mining financial performance of company and which company to have better financial performance with DuPont Analysis System Method.

With this analysis techniques it is possible to find out the level of profitability and the company's activity thoroughly, and to view better and efficient financial performance of company. DuPont Analysis includes the calculation of the Net Profit Margin (NPM), Total Aset Turnover (TATO), Return On Asset (ROA), Equity Multiplier (EM), and Return On Equity (ROE).

This research was conduced by means of descriptive quantitative methods where deskriptive research is conducted to find out the value of the independent variables and don't making comparisons variables on another sample, or connect with other variables. The object of this research is sub sectors coal mining company listed on the indonesia stock exchange (idx) period 2008-2014 with a total population of 22 companies and taking of samples based on certain criteria consists of 7 companies by using the DuPont Analysis in secondary data processing.

The result showed average ROE on the sub sectors coal mining company is 12.50%, so there are 5 coal mining companies considered to have better and efficient performance, and 2 companies with poor and inefficient. PT PT Indo Tambang Raya Megah Tbk (ITMG) who considered has best dan more efficient financial performance during The period (2008-2014) with an average 56.89%.

Keywords: financial performance, NPM, TATO, EM, ROA, ROE