ABSTRACT

Name   : Adriel Nathaniel

Study Program: Accounting

Title   : Analisis Profitabilitas Perusahaan Menggunakan Metode *Du Pont System* Pada Perusahaan *Fast Moving Consumer Goods (FMCG)* subsektor distribusi yang sudah *Go-Public* periode 2017-2021)

The aim of this study is to analyze the profitability level of Fast Moving Consumer Goods companies in the Retail and Distributor of Medicines (D111), Rental and Distributor of Food (D112), and Processed Food Distributors (D222) subsectors listed on the Indonesian Stock Exchange in the period 2017-2021 based on Dupont system analysis. The Du Pont system is an analysis method used to show the interaction between Net Profit Margin (NPM), Total Asset Turnover (TATO), Return on Asset (ROA) and Equity Multiplier in determining the value of Return On Equity. (ROE). This type of research is descriptive quantitative using the Du-Pont analysis method. The method used in this study is judgement sampling. The sample method is done by determining the characteristics of the sample that are tailored to the objectives and problems of the research. Types of data and data sources use secondary data derived from financial statements published by companies that are samples of research and data from the Stock Exchange of Indonesia. Analysis shows that PT. Tigaraksa Satria Tbk is a Fast Moving Consumer Goods subsector distribution company with the best profitability compared with the 5 companies in the sample, the company ROE from 2017 to 2020 is above the industry average where until 2019 has been rising and falling until 2021. PT. With Overseas International Tbk becoming the fast-moving consumer goods company with the worst profitability performance, the company's ROE from 2017 to 2020 experienced a drop below the industry average and in 2021 a drop slightly above the industrial average.

Keywords: *Du Pont System*, *Net Profit Margin* (NPM), *Total Asset Turnover* (TATO), *Return on Investment* (ROI), *Return on Equity* (ROE)