

ABSTRAK

Name : Riyana
Program Studi : Manajemen
Title : Analisis Kinerja Keuangan Perusahaan dengan Metode *Du Pont System* Pada Perusahaan McDonald's Tahun 2016 – 2021.

Penelitian ini bertujuan untuk mengetahui, mengkaji, memaparkan, serta mengevaluasi hasil analisis laporan keuangan terhadap kinerja keuangan yang diterapkan oleh perusahaan McDonald's dengan metode *Du Pont System*. Kemudian merumuskan kembali sesuai dengan misi, visi dan strategi Perusahaan McDonald's. Penelitian dilakukan menggunakan metode deskriptif kuantitatif, yaitu melalui studi literatur dilakukan dengan mempelajari literatur yang berkaitan dengan topik penelitian, serta studi lapangan dilakukan melalui pengumpulan data yang diperoleh secara tidak langsung yaitu berasal dari laporan keuangan yang sudah dalam bentuk publikasi melalui situs resmi perusahaan McDonald's. Terdiri dari laporan laba rugi, neraca, dan catatan atas laporan keuangan untuk mendapatkan gambaran mengenai situasi dan kondisi perusahaan. Berdasarkan hasil analisis secara keseluruhan menunjukkan kinerja laporan keuangan perusahaan berfluktuatif setiap tahunnya. Nilai *net profit margin* dikatakan baik karena berada di atas rasio rata-rata industri, hanya terdapat satu periode yang berada dibawah standar industri. Nilai *Equity Multiplier* di kategorikan sangat baik secara keseluruhan karena berada di atas nilai rata-rata industri. Sedangkan Nilai *Return On Investment*, *Return On Equity* dan *Total Asset Turn Over* dikategorikan sangat kurang karena nilai rasio berada dibawah standar rata-rata.

Kata Kunci: Laporan Keuangan; *Du Pont System*; Kinerja Keuangan; McDonald's

ABSTRACT

Name : Riyana
Study Program : Management
Title : *Analysis of Company's Financial Performance with Du Pont System Method at McDonald's Company In 2016 – 2021.*

This reaserch is aimed to find out, review, explain, and evaluate the results of the financial statement analysis of financial performance applied by McDonald's companies using the Du Pont System method. Then reformulate in accordance with the mission, vision and strategy of the McDonald's Company. The research was carried out using a quantatory descriptive method, namely through a literature study carried out by studying literature related to the research topic, and field studies were carried out through the collection of data obtained indirectly, namely from financial statements that were already in the form of publications through the official website of the McDonald's company. Consists of an income statement, balance sheet, and notes to financial statements to get an idea of the situation and condition of the company. Based on the results of the overall analysis, it shows the performance of the company's financial statements fluctuating every year. The net profit margin value is said to be good because it is above the industry average ratio, there is only one period that is carried by industry standards. The Equity Multiplier value is categorized as excellent overall because it is above the industry average value. Meanwhile, the Value of Return On Investment, Return On Equity and Total Asset Turn Over is categorized as very lacking because the ratio value is below the average standard.

Keywords: Financial Performance; Du Pont System; Financial Statements.