

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui kinerja keuangan perusahaan subsektor XY yang terdaftar di Bursa Efek Indonesia. Penilaian kinerja keuangan perusahaan menggunakan analisis terhadap laporan keuangan melalui metode *DuPont System* dan *Altman Z-Score*. *DuPont System* digunakan untuk melihat efektifitas kinerja keuangan suatu perusahaan, sedangkan *Altman Z-Score* digunakan untuk memprediksi kebangkrutan suatu perusahaan.

Jenis penelitian ini adalah penelitian deskriptif dan teknik pengambilan sampel yang digunakan adalah *purposive sampling* sehingga diperoleh sampel sebanyak 6 perusahaan dari 9 populasi. Data penelitian diambil selama tahun 2018 – 2021. Dari hasil penelitian ini menunjukkan bahwa dengan menggunakan metode *DuPont System*, terdapat empat perusahaan subsektor XY memiliki kondisi kinerja keuangan yang baik, yaitu PT XYZ1, PT XYZ2, PT XYZ4 dan PT XYZ5, dan terdapat dua perusahaan yang memiliki kondisi kinerja keuangan kurang baik, yaitu PT XYZ3 dan PT XYZ6. Sedangkan dengan menggunakan metode *Altman Z-Score* terdapat empat perusahaan yang termasuk dalam kategori berpotensi bangkrut yaitu PT XYZ1, PT XYZ2, PT XYZ3, dan PT XYZ6, dan terdapat dua perusahaan yang termasuk dalam kategori rawan bangkrut atau *grey area* yaitu PT XYZ4 dan PT XYZ5.

**Kata Kunci:** Kinerja Keuangan, *DuPont System*, *Altman Z-Score*.

## **ABSTRACT**

*This research aimed to find out the financial performance of XY sub-sector companies listed on the Indonesia Stock Exchange (IDX). Moreover, the evaluation of companies' financial performance used both DuPont system and Altman Z-score. While the DuPont system was used in order to find out the effectiveness of companies' financial performance. Meanwhile, the Altman Z-Score was used in order to predict companies' bankruptcy.*

*The research was descriptive. Furthermore, the data collection technique used purposive sampling. In line with that, there were 6 samples from 9 companies within the population. The data were taken during 2018-2021. Additionally, the result from DuPont System showed that there were four companies in XY sub-sector companies which had good financial performance. They were PT XYZ1, PT XYZ2, PT XYZ4 and PT XYZ5. However, there were two companies which not have good financial performance. They were PT XYZ3 and PT XYZ6. In addition, the result from Altman Z-score, showed that there were four companies which were in the potential category of bankruptcy. They were PT XYZ1, PT XYZ2, PT XYZ3, and PT XYZ6. Likely, there were two companies which in the grey area, namely PT XYZ4 and PT XYZ5.*

**Keywords:** *Financial Performance, DuPont System, Altman Z-Score*

