



**UNIVERSITAS TARUMANAGARA**  
**FAKULTAS EKONOMI**  
**JAKARTA**

**SKRIPSI**

**ANALISIS PERBANDINGAN KINERJA KEUANGAN TIGA  
PERUSAHAAN BESAR SEKTOR *CONSUMER GOODS***

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## ABSTRAK

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- (A) EDWIN WILYAS
- (B) ANALISIS PERBANDINGAN KINERJA KEUANGAN TIGA PERUSAHAAN BESAR SEKTOR *CONSUMER GOODS*
- (C) xxii + 94 hlm, 2017, tabel 40; gambar 8; lampiran 20
- (D) MANAJEMEN KEUANGAN
- (E) *Abstract: This study basically aims at comparing the financial performance of Mayora, Indofood, and Unilever from 2014-2015 by using the DuPont model of financial analysis. Mayora, Indofood, and Unilever are considered as market leader of consumer goods industry. The DuPont model is derived from an analysis of return on equity which is also known as financial performance ratio that divide performance into four parts: Operating efficiency ratio that shows how efficiency companies minimize their cost which is measured by business margin, asset management which determine if assets were utilized efficiently which is measured by total asset turnover, financial leverage which shows to what extent the company relies on debts which is measured by the equity multiplier, and debt burden that shows the proportion by which interest expense reduces EBIT. The results of the study discover that, Mayora has the best growth of the financial performance among the three company. Mayora is the only one of the three companies that has a business margin improvement, that means the company has the best operational efficiency. Asset management of the three companies has declined because of global economy decreases. Mayora is the only one of the three companies that has an equity multiplier decline, that means the company is reducing the debt to fund its assets. Debt burden for Mayora is increased because the companies has lessen its debts. Furthermore, return on equity has declined for both Indofood and Unilever on the other hand, only Mayora has the improvement.*
- (F) Daftar acuan 31 (2014-2015)
- (G) Drs. Maswar Abdi, M.E