

ABSTRACT

Belia Henriani, NPM 20 11 082. The Analysis of Return on Assets and Return on Equity in Measuring the Financial Performance of Manufacturing Companies in the Basic Sector and Chemicals in the Animal Feed Sub Sector Listed on the Indonesia Stock Exchange for the 2018-2022 Period. Under the guidance of Anis Feblin, S.E., M.Si. and Tati Herlina, S.E., M.Si. The aim of this research was to determine the financial performance of manufacturing companies in the basic and chemical sectors of the animal feed sub-sector listed on the Indonesian Stock Exchange for the 2018-2022 period. The analytical method used was a quantitative method. The research data used was secondary data in the form of the financial reports of the company PT.Charoen Pokphand Indonesia Tbk, PT.Japfa Comfeed Indonesia Tbk, PT.Malindo Feedmil Tbk, PT.Sreeya Sewu Indonesia Tbk published by their respective companies. The data analysis method used profitability ratio analysis using return on assets and return on equity indicators. Based on the research results, Return On Assets measured using industry average standards showed that the financial performance of PT.Charoen Pokphand Indonesia Tbk for 2018-2022 had been good. Financial performance of PT.Japfa Comfeed Indonesia Tbk in 2018-2022 is good. Financial performance of PT.Malindo Feedmil Tbk in 2018-2022 was not good. Financial performance of PT.Sreeya Sewu Indonesia Tbk 2018-2022 was not good. Based on the research results, Return On Equity measured using industry average standards showed that the financial performance of PT.Charoen Pokphand Indonesia Tbk for 2018-2022 had been good. Financial performance of PT.JapfaComfeed Indonesia Tbk 2018-2022 already good. Financial performance of PT.Malindo Feedmil Tbk in 2018-2022 was not good. Financial performance of PT.Sreeya Sewu Indonesia Tbk 2018-2022 was not good.

Keywords : Return On Assets, Return On Equity and Financial Performance

ABSTRAK

Belia Henriani, NPM 20 11 082. Analisis *Return On Assets* dan *Return On Equity* Dalam Mengukur Kinerja Keuangan Perusahaan Manufaktur Sektor Dasar dan Kimia Sub Sektor Pakan Ternak Yang Terdaftar di Bursa Efek Indonesia Periode Tahun 2018-2022. Dibawah bimbingan Anis Feblin, S.E.,M.Si. selaku Pembimbing I dan Tati Herlina, S.E.,M.Si. selaku Pembimbing II. Tujuan penelitian ini untuk mengetahui Kinerja Keuangan Perusahaan Manufaktur Sektor Dasar dan Kimia Sub Sektor Pakan Ternak Yang Terdaftar di Bursa Efek Indonesia Periode Tahun 2018-2022. Metode analisis yang digunakan adalah metode kuantitatif. Data penelitian yang digunakan adalah data sekunder yang berupa laporan keuangan perusahaan PT. Charoen Pokphand Indonesia Tbk, PT. Japfa Comfeed Indonesia Tbk, PT. Malindo Feedmil Tbk, PT. Sreeya Sewu Indonesia Tbk yang dipublikasikan oleh perusahaan masing-masing. Metode analisis data menggunakan analisis rasio profitabilitas dengan menggunakan indikator *return on assets* dan *return on equity*. Berdasarkan hasil penelitian *Return On Assets* diukur menggunakan standar rata-rata industri menunjukkan bahwa kinerja keuangan PT. Charoen Pokphand Indonesia Tbk tahun 2018-2022 sudah baik. Kinerja keuangan PT. Japfa Comfeed Indonesia Tbk tahun 2018-2022 sudah baik. Kinerja keuangan PT. Malindo Feedmil Tbk tahun 2018-2022 tidak baik. Kinerja keuangan PT. Sreeya Sewu Indonesia Tbk tahun 2018-2022 tidak baik. Berdasarkan hasil penelitian *Return On Equity* diukur menggunakan standar rata-rata industri menunjukkan bahwa kinerja keuangan PT. Charoen Pokphand Indonesia Tbk tahun 2018-2022 sudah baik. Kinerja keuangan PT. Japfa Comfeed Indonesia Tbk tahun 2018-2022 sudah. Kinerja keuangan PT. Malindo Feedmil Tbk tahun 2018-2022 tidak baik. Kinerja keuangan PT. Sreeya Sewu Indonesia Tbk tahun 2018-2022 tidak baik.

Kata Kunci : *Return On Assets*, *Return On Equity* dan Kinerja Keuangan