

## **ABSTRAK**

### **ANALISIS PERBANDINGAN PROFITABILITAS PADA PERUSAHAAN SEMEN DI BURSA EFEK INDONESIA PERIODE 2013-2017**

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Penelitian ini bertujuan untuk menjawab pertanyaan adakah perbedaan profitabilitas antara perusahaan-perusahaan semen yang tercatat di Bursa Efek Indonesia periode 2013-2017. Perusahaan semen tersebut adalah: PT Indocement Tunggul Prakarsa, Tbk, PT Semen Indonesia (Persero), Tbk, PT Semen Baturaja (Persero), Tbk, PT Holcim Indonesia, Tbk. Analisis dilakukan dengan menggunakan analisis rasio profitabilitas yang terdiri atas *return on total assets*, *return on common equity*, *net profit margin*, *basic earning power*. Penulis membuat pembobotan dan skor pada setiap rasio dengan menggunakan artikel Gibson (1982). Hasil analisis menunjukkan bahwa pada rentan waktu 2013 -2017 terjadi penurunan rasio profitabilitas secara keseluruhan. Hasil penelitian menunjukkan bahwa PT Indocement Tunggul Prakarsa, Tbk mendapatkan skor tertinggi dengan nilai 122,07 lalu posisi kedua PT Semen Indonesia (Persero), Tbk sedangkan posisi ketiga dan keempat adalah PT Semen Baturaja (Persero), Tbk dan PT Holcim Indonesia, Tbk.

Kata kunci: *profitability*, rasio, semen, *return on total assets*, *return on common equity*, *net profit margin*, *basic earning power*,

## **ABSTRACT**

### **COMPARATIVE ANALYSIS OF PROFITABILITY IN CEMENT COMPANIES IN INDONESIA STOCK EXCHANGE PERIOD 2013-2017**

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*This study aims to answer the question is there a difference in profitability between cement companies listed on the Indonesia Stock Exchange in the period 2013-2017. The cement companies are: PT Indocement Tungal Prakarsa, tbk, PT Semen Indonesia (Persero), tbk, PT Semen Baturaja (Persero), tbk, PT Holcim Indonesia, tbk. The analysis was performed using profitability ratio analysis consisting of return on total assets, return on common equity, net profit margins, basic earning power. The author makes a weighting and score on each ratio using the article by Gibson (1982). The results of the analysis show that in the period of 2013-2017 there was a decrease in the overall profitability ratio for all of cement copmanies. The results showed that PT Indocement Tungal Prakarsa is the highest score of 122.07 and then the second position PT Semen Indonesia (Persero), tbk while the third and fourth positions were PT Semen Baturaja (Persero), tbk and PT Holcim Indonesia, tbk.*

*Keywords: profitability, ratio, cement, return on total assets, return on common equity, net profit margin, basic earning power*