

## ***ABSTRACT***

*This research analyzes the company's financial performance using Dupont approach. The purpose of this study to find out cigarette company's financial performance with DuPont approach and to know what cigarette company's that have better performance compared with other tobacco companies with the observation period is 2005-2009.*

*The analytical method used in this research is a comparative descriptive analysis. Financial performance measurement in this study using the DuPont approach and compare it with similar companies.*

*Based on survey results revealed that the financial performance of DuPont approach shows ROE ratio over the last five years at. H.M Sampoerna, Tbk it's about 50.79%, PT. Bentoel International Investama Tbk, it's about 10,59% and PT, Gudang Garam, Tbk it's about 9.84%. Base of these conditions, the highest ROE is in PT. HM Sampoerna, Tbk it's about 50.79%, it can be concluded that the shareholders of a cigarette's company of PT. HM.Sampoerna, Tbk get a better advantage when compared with other tobacco companies.*

*The writter recommends in accordance with the results of these studies that PT. HM Sampoerna Tbk, is good to be investments for investors and lending for the creditors.*

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