

Finance Performance Analysis based on ROI Dupont Approachment and Employee Absorption in ROOSMAN Leather Industry in Manding Village Sabdodadi District Bantul Regency DIY Province mentored by NI MADE SUYASTIRI YANI PERMAI and INDAH WIDOWATI. The purpose of this research is to know the goodness or the badness of finance performance which is got by ROOSMAN Leather Industry. The base method which is used in this research is descriptive method. The method of determining the location of the research used the purposive sampling method. Kinds of the used data are primary data and secondary data. The sources of the data were got by the head of ROOSMAN Leather Industry, finance performance, and literature book. Data gathering methods are observation, interview, and some notes. For analyzing the finance performance of ROOSMAN Leather Industry the writer used ROI with Dupont Approachment and Employee Absorption. Analysis of financial performance based ROI approach dupont : 30.82. Finance performance in Roosman Leather Industry showed a good enough indication, and employee absorption 0.0098%, it showed that employee absorption was low enough.

Key words : finance performance, ROI with Dupont Approachment, Employee