

ABSTRACT

The aim of my research study is to analysis financial performance of cement organizations through multiple regression analysis and E-views using the least squares method to investigate factors influencing return on investment (ROI) and various independent variables are reviewed, such as financial ratios were utilized to analyse the company's financial performance concerning liquidity, leverage, profitability, and cash conversion cycle and asset utilization.

After doing in-depth research on the subject matter, the research tools of SPSS and E-views were decided and the quantitative research method is applied and we use secondary data that was collected between 2012 and 2021 in the present investigation and a representative sample of 12 of the most well-known cement companies in Pakistan was selected for this study.

The findings show that a number of variables have significant effects on ROI, including CUR, QR, CCC, ICR, GPR, NPR, OPR, TATR, TDTA, and TDTE. However, indicators such as the Financial Asset Turnover Ratio (FATR) and Current Ratio (CR) do not significantly affect ROI.

The model has a high degree of explanatory power, with an R-squared value of 0.832059, implying that the selected independent variables can explain roughly 83.21% of the variance in ROI. This study offers useful information for companies looking to improve their financial performance and investment returns. In order to improve ROI, organizations should maintain a sound financial position, manage assets and liabilities efficiently, and focus on profitability.

Keywords: Financial Performance Analysis, Cement Sector, Financial Ratios, Investment Analysis, Financial Management.