

SUMMARY

This study examines the efficiency of coal industry companies. The processing industry plays a strategic role in Indonesia's economic growth by expanding business opportunities and creating jobs. The contribution of the processing industry to Gross Domestic Product (GDP) is the largest among other industries. The processing industry has two subsectors: the Coal Industry and Oil Refining, and Non-Oil Processing Industry. Despite the declining contribution of the Coal Industry and Non-Oil Processing subsectors to GDP, the coal industry remains important due to the growing energy demand over time.

The objective of this study is to analyze the level of efficiency and the variables determining the efficiency of the coal industry in Indonesia. This research uses secondary data obtained from coal companies listed on the Indonesia Stock Exchange (IDX). The analysis technique used is Data Envelopment Analysis (DEA).

The results of this study indicate that 6 coal companies in Indonesia listed on the IDX are already efficient. Input variables (assets, cost of goods sold and revenue, selling expenses, general and administrative expenses, financial expenses, and other costs) determine the efficiency level of coal companies.

The implications of this study for coal companies are to continue optimizing input management, benchmarking and best practices, continuous improvement, revenue and cost management. The government can formulate policies, regulatory frameworks, support for industry development, monitoring and evaluation.

Keywords: Coal Companies, Efficiency, Assets, Expenses, Sales and Revenue, Data Envelopment Analysis (DEA)