



**JURUSAN AKUNTANSI  
FAKULTAS EKONOMI  
UNIVERSITAS ANDALAS**

**SKRIPSI**

**“PENILAIAN KINERJA KEUANGAN PERUSAHAAN DENGAN METODE RASIO  
KEUANGAN, ECONOMIC VALUE ADDED (EVA) DAN MARKET VALUE ADDED  
(MVA) (STUDI PADA PERUSAHAAN OTOMOTIF YANG LISTING DI BURSA EFEK  
INDONESIA)”**

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*Diajukan untuk Memenuhi Sebagian dari Syarat-syarat Guna  
Memperoleh Gelar Sarjana Ekonomi*

**PADANG**

**2017**

**CORPORATE FINANCIAL PERFORMANCE APPRAISAL METHODS WITH RATIOS BASED ON FINANCIAL, ECONOMIC VALUE ADDED (EVA) AND MARKET VALUE ADDED (MVA) (STUDY IN AUTOMOTIVE COMPANY LISTED IN BEI)**

*Thesis : Veny Sartika*

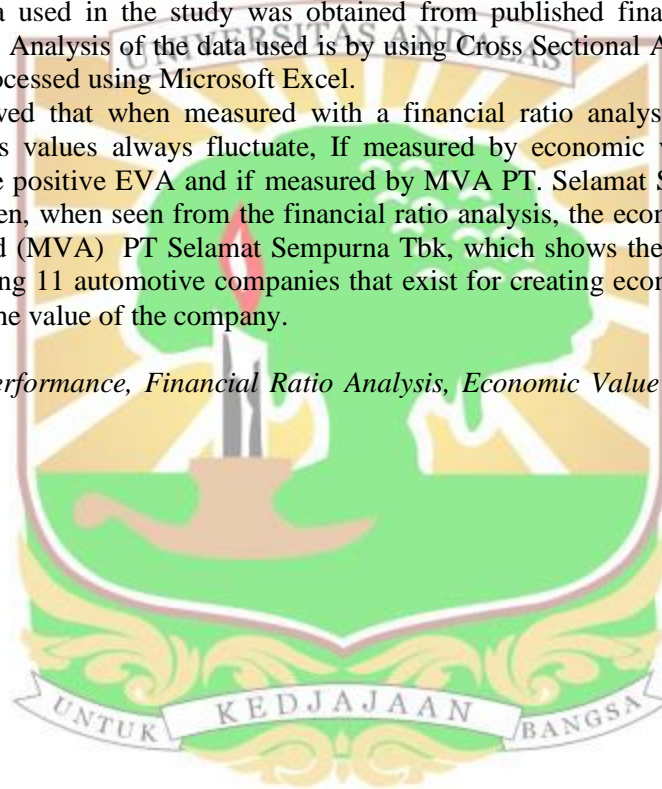
*Thesis Advisor : Dra. Rahmi Desriani, M.Si,Ak*

**ABSTRACT**

The purpose of this study was to determine the financial performance measurement based on financial ratios, economic value added and market value added in the Automotive companies listed on the Stock Exchange as well as companies which have good financial performance period of 2011-2014. The population in this study is a Automotive companies listed on the Indonesia Stock Exchange a total sample of 11 companies with a total sample of 11 companies that. The sampling method used is purposive sampling method. Data used in the study was obtained from published financial reports through the website [www.idx.co.id](http://www.idx.co.id). Analysis of the data used is by using Cross Sectional Approach and Time Series Analysis. Data were processed using Microsoft Excel.

The results showed that when measured with a financial ratio analysis, the eleven companies produce financial ratios values always fluctuate, If measured by economic value added, PT Selamat Sempurna Tbk generate positive EVA and if measured by MVA PT. Selamat Sempurna Tbk is negative but still quite good. Then, when seen from the financial ratio analysis, the economic value added (EVA) and market value added (MVA) PT Selamat Sempurna Tbk, which shows the financial performance of the most excellent among 11 automotive companies that exist for creating economic value added for the owners and maximize the value of the company.

*Keyword: Financial Performance, Financial Ratio Analysis, Economic Value Added and market value added*



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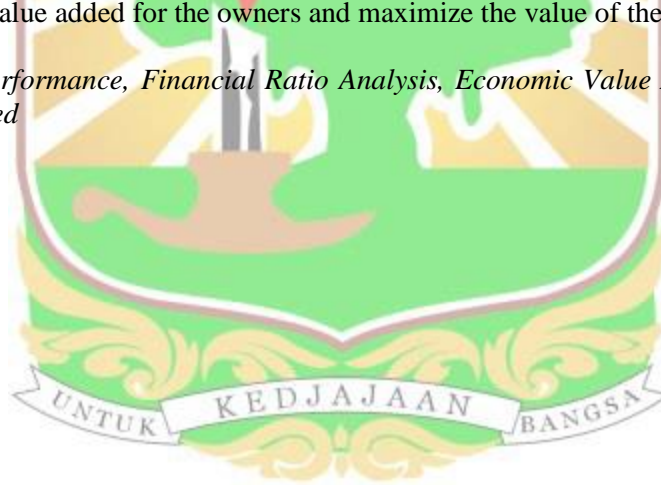
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ECONOMIC VALUE ADDED (EVA) DAN MARKET VALUE ADDED (MVA) (STUDI PADA  
PERUSAHAAN OTOMOTIF YANG LISTING DI BURSA EFEK INDONESIA)**

Skripsi : **Veny Sartika**

Pembimbing : **Dra. Rahmi Desriani, M.Si,Ak**

**ABSTRAK**

Tujuan penelitian ini adalah untuk mengetahui penilaian kinerja keuangan berdasarkan rasio keuangan, economic value added dan market value added pada perusahaan otomotif yang terdaftar di BEI serta perusahaan mana yang memiliki kinerja keuangan yang paling baik periode 2011-2014. Populasi dalam penelitian ini adalah perusahaan otomotif yang terdaftar di Bursa Efek Indonesia yang berjumlah 11 perusahaan dengan jumlah sampel 11 perusahaan tersebut. Metode pengambilan sampel yang digunakan adalah metode purpose sampling. Data yang digunakan dalam penelitian diperoleh dari laporan keuangan yang dipublikasikan melalui website [www.idx.co.id](http://www.idx.co.id). Analisis data yang digunakan yaitu dengan menggunakan Cross Sectional Approach dan Time Series Analysis. Data diolah dengan menggunakan microsoft excel.

Hasil penelitian ini menunjukkan bahwa jika diukur dengan analisis rasio keuangan, sebelas perusahaan menghasilkan nilai rasio keuangan yang selalu berfluktuasi, jika diukur dengan economic value added, dari sebelas perusahaan PT Selamat Sempurna Tbk menghasilkan nilai EVA yang positif dan jika diukur dengan MVA PT Selamat Sempurna Tbk bernilai negatif namun masih bisa dikatakan baik. Kemudian jika dilihat dari analisis rasio keuangan, economic value added (EVA) maupun market value added (MVA) maka PT Selamat Sempurna Tbk yang menunjukkan kinerja keuangan yang paling baik diantara 11 perusahaan otomotif yang ada karena berhasil menciptakan nilai tambah ekonomi bagi pemilik dan memaksimalkan nilai perusahaan.

Kata Kunci: Kinerja Keuangan, Analisis Rasio Keuangan, Economic Value Added dan Market Value Added

