

ABSTRAK

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THE ANALYSIS OF FINANCIAL PERFORMANCE BY USING ECONOMIC VALUE ADDED AND MARKET VALUE ADDED OF PT. ASTRA INTERNATIONAL, TBK

(xii + 60 halaman; 2 gambar; 14 tabel; 2 lampiran)

Untuk mengetahui kemampuan perusahaan mengatur modal yang dibayar investor dalam konteks kemajuan perusahaan, itu penting untuk mengukur kinerja perusahaan. Berbagai aspek perlu dipertimbangkan dalam mengukur kinerja ini, terutama harapan para pihak yang menginvestasikan dana. Ini untuk menentukan sejauh mana perusahaan mampu mengelola dana yang berasal dari investor atau pemegang saham, dengan menilai jumlah pendapatan capital yang dapat dihasilkan oleh perusahaan. Semakin tinggi tingkat pendapatan capital yang diberikan oleh perusahaan kepada investor, semakin tinggi nilai perusahaan yang tercermin dalam nilai saham di bursa. Salah satu perusahaan yang menjual sahamnya di bursa dan memiliki kinerja yang baik, PT Astra International Tbk.

Hasil penelitian menunjukkan pada tahun 2013-2018 EVA bernilai positif, artinya manajemen berhasil menciptakan nilai tambah ekonomis bagi perusahaan, MVA sepanjang tahun 2013-2018 bernilai positif. Ini menunjukkan bahwa manajemen telah berhasil memberikan nilai tambah melalui pertumbuhan nilai kapasitas pasar untuk saham yang diterbitkan atau perusahaan yang mampu menjual saham di pasar dengan harga premium.

Kata kunci: Economic Value Added, Market Value Added, Financial Performance

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(xii + 60 pages; 2 figures; 14 tables; 2 appendices)

To find out the company's ability to manage capital paid up by investors in the context of the company's progress, it is necessary to measure the company's performance. Various aspects need to be considered in measuring this performance, especially the expectations of the parties invest funds. This is to determine the extent to which the company is able to manage funds originating from investors or shareholders, by assessing the amount of capital gain that can be generated by the company. The higher the level of capital gain provided by the company to investors, the higher the value of the company reflected in the value of shares on the stock exchange. One company that sells its shares on the stock exchange and has a good performance, PT Astra International Tbk.

The results shows in the year 2013-2018 EVA was positive value, it means that the management managed to create economic added value for the company, MVA throughout the years from 2013-2018 is positive. This shows that management has succeeded in providing added value through the growth of market capacity value for shares issued or companies able to sell shares in the market at a premium price.

Keywords: Economic Value Added, Market Value Added, Financial Performance

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