

ABSTRAK

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Analisis Kinerja Keuangan Perusahaan Menggunakan Metode *Economic Value Added*, *Market Value Added* dan *Financial Value Added* Serta Tinjauannya Menurut Sudut Pandang Islam (Pada Perusahaan Manufaktur Subsektor Makanan Dan Minuman Yang Terdaftar Di Bursa Efek Indonesia Periode 2016-2020)

140 + xv halaman, 24 tabel, 5 gambar, 12 lampiran

Abstrak

Tujuan dari penelitian ini adalah untuk mengetahui kinerja keuangan perusahaan subsektor makanan dan minuman dengan menggunakan metode *Economic Value Added*, *Market Value Added*, dan *Financial Value Added*. Populasi penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia. Total sampel yang digunakan sebanyak 9 perusahaan subsektor makanan dan minuman. Hasil penelitian menunjukkan bahwa 7 perusahaan menghasilkan nilai EVA yang positif pada periode 2016-2020. Perusahaan dengan nilai EVA positif berhasil menciptakan nilai tambah ekonomis bagi perusahaan dan pemegang saham. Hasil perhitungan MVA menunjukkan 6 perusahaan menghasilkan nilai MVA positif yang mengindikasikan perusahaan tersebut berhasil meningkatkan nilai tambah pada modal yang telah diinvestasikan. Sedangkan hasil perhitungan FVA terdapat 8 perusahaan yang berhasil menghasilkan nilai FVA positif, hal ini menunjukkan bahwa perusahaan-perusahaan tersebut mampu menciptakan nilai tambah finansial. Adanya nilai tambah dalam setiap proses bisnis tidak dilarang oleh Islam, selama hal tersebut tidak melanggar ketentuan yang telah ditetapkan dan diperoleh dengan cara halal.

Kata Kunci: Kinerja Keuangan, EVA, MVA dan FVA.

ABSTRACT

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Financial Performance Analysis Using the Method of Economics Value Added, Market Value Added and Financial Value Added and its Review from the Islamic Point of View (Empirical Study of Consumer Goods Industry Companies Listed on the Indonesia Stock Exchange 2016-2020)

140 + xv pages, 24 tables, 5 pictures, 12 attachments

Abstract

The purpose of this study was to determine the financial performance of companies in the food and beverage sub-sector using the Economic Value Added, Market Value Added, and Financial Value Added methods. The population of this study are manufacturing companies listed on the Indonesia Stock Exchange. The total sample used is 9 companies in the food and beverage sub-sector. The data analysis of this study used the calculation of the EVA, MVA, and FVA methods. The results showed that 7 companies produced positive EVA values in the 2016-2020 period. Companies with a positive EVA value have succeeded in creating economic added value for the company and shareholders. The results of the MVA calculation show that 6 companies produce a positive MVA value which indicates that the company has succeeded in increasing the added value of the invested capital. While the results of the FVA calculation, there are 8 companies that have succeeded in producing a positive FVA value, this shows that these companies are able to create financial added value. The existence of added value in every business process is not prohibited by Islam, as long as it does not violate the provisions that have been set and is obtained in a halal way.

Keywords: Financial Performance, EVA, MVA and FVA