

PERBANDINGAN ANALISIS KINERJA KEUANGAN PADA PT ADHI KARYA
(PERSERO) TBK DENGAN PT TOTAL BANGUN PERSADA TBK PADA
PERIODE 2010-2015 DENGAN METODE ECONOMIC VALUE ADDED (EVA)
DAN MARKET VALUE ADDED (MVA)

Oleh : Ratna Sari Utama

Financial performance of a company is largely measured based on financial ratios in on period, but performance measurement based on this financial ratio can not be used as benchmark Development of a company. EVA can be used as an assessment of corporate financial performance because the performance appraisal is focused on value creation. The benefits of MVA that can be applied to the company is as a tool of measuring value Added to improve the welfare of Shareholders. This study is Descriptive research using literature research method (library research). Financial performance of construction company between PT AdhiKaryaPersero and PT Total BangunPersada with Economic Value Added (EVA) analysis, both shows positive trend, but if seen from the amount of EVA value produced by PT. AdhiKaryaPersero becomes the first choice compared to PT Total BangunPersada, but if using Market Value Added analysis, it can be concluded that PT Total BangunPersada is superior to PT AdhiKaryaPersero.

Keywords: finance, financial performance, evaluation, market,