

ANALISA KINERJA KEUANGAN PERUSAHAAN SEBELUM DAN SESUDAH  
RESTRUKTURISASI DENGAN METODE ECONOMIC VALE ADDED  
(STUDI KASUS PT. MULTIPOLAR TBK)

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Maximize the profit, it was a belief that every financial worker knows in their mind while they work, even though in present day maximize the shareholder's equity is the belief. There are many measurements to analyze financial performance of a company and EVA (Economic Value Added) was add to measure the company financial performance within year 2009 until 2016. In this study, PT Multipolar Tbk is one of the well-known holding group company in Indonesia has just restructure its subsidiary to make more efficient company to face a more complex retail market today. So restructuring was decision to do on 2012 as turning point of the financial company. The result of the test with Wilcoxon signed ranked test is said that there is no difference between the Company do restructuring or not do it. In fact, the financial performance of the Company gotten worse for the restructuring process, it takes a few years until the Company get on the track to gain some profit again.