

**MUTYA KHAERUNNISA. 2024. Analisis Kinerja Keuangan Dengan Menggunakan Metode Economic Value Added (EVA) dan Financial Value Added (FVA) Pada PT. Gowa Makassar Tourism Development Tbk. Periode 2017-2022. Skripsi. Jurusan Manajemen Fakultas Ekonomi dan Bisnis Universitas Muhammdiyah Makassar. Dibimbing oleh: Asri Jaya dan Nurlina**

Penelitian ini bertujuan mengetahui kinerja keuangan PT. Gowa Makassar Tourism Development Tbk. Periode 2017-2022 diukur menggunakan metode ini *Economic Value Added (EVA)* dan *Financial Value Added (FVA)*. Populasi dalam penelitian adalah seluruh data laporan keuangan PT. Gowa Makassar Tourism Development Tbk. sedangkan sampel dalam penelitian ini adalah laporan posisi keuangan dan laporan laba rugi periode 2017-2022. Teknik pengumpulan data yang digunakan yaitu teknik dokumentasi. Data yang dikumpulkan dianalisis dengan menggunakan perhitungan *Economic Value Added (EVA)* dan *Financial Value Added (FVA)*. Hasil dalam penelitian ini menunjukkan bahwa kinerja keuangan PT. Gowa Makassar Tourism Development Tbk. Periode 2017-2022 diukur dengan menggunakan metode *Economic Value Added (EVA)* memperoleh hasil yang positif, artinya PT. Gowa Makassar Tourism Development mampu menciptakan nilai tambah ekonomis. Kinerja keuangan PT. Gowa Makassar Tourism Development Tbk. Periode 2017-2022 diukur dengan menggunakan metode *Financial Value Added (FVA)* memperoleh hasil nilai yang positif. Artinya PT. Gowa Makassar Tourism Development mampu menciptakan nilai tambah finansial, dan dikatakan PT. Gowa Makassar Tourism Development memiliki kinerja yang baik.

Kata Kunci: Kinerja Keuangan, *Economic Value Added (EVA)*, dan *Financial Value Added (FVA)*



## **ABSTRACT**

**MUTYA KHAERUNNISA. 2024. *Financial Performance Analysis Using Economic Value Added (EVA) and Financial Value Added (FVA) Methods at PT. Gowa Makassar Tourism Development Tbk. Period 2017-2022. Thesis. Department of Management, Faculty of Economics and Business, Universitas Muhammdiyah Makassar. Supervised by: Asri Jaya and Nurlina***

*This study aims to determine the financial performance of PT Gowa Makassar Tourism Development Tbk. Period 2017-2022 measured using Economic Value Added (EVA) and Financial Value Added (FVA) methods. The population in this study is all financial statement data of PT Gowa Makassar Tourism Development Tbk. while the sample in this study is the financial position report and income statement for the period 2017-2022. The data collection technique used is the documentation technique. The data collected was analyzed using the calculation of Economic Value Added (EVA) and Financial Value Added (FVA). The results in this study indicate that the financial performance of PT Gowa Makassar Tourism Development Tbk. Period 2017-2022 measured using the Economic Value Added (EVA) method obtained positive results, meaning that PT. Gowa Makassar Tourism Development is able to create economic added value. The financial performance of PT. Gowa Makassar Tourism Development Tbk. Period 2017-2022 measured using the Financial Value Added (FVA) method obtained positive results. This means that PT. Gowa Makassar Tourism Development is able to create financial added value, and it is said that PT. Gowa Makassar Tourism Development has good performance.*

*Keywords: Financial Performance, Economic Value Added (EVA), and Financial Value Added (FVA).*



## **DAFTAR ISI**