

ABSTRAK

REZKI ANGGRENI 2024. *Metode Economic Value Added Dan Market Value Added Serta Pengaruhnya Dalam Mengukur Kinerja Keuangan Perusahaan Food Dan Beverage Yang Terdaftar Di Bursa Efek Indonesia (BEI) Tahun 2020-2022* Skripsi. Jurusan Akuntansi Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Makassar. Dibimbing Oleh : Amir dan Asriani Hasan

Penelitian ini bertujuan untuk *Economic Value Added Dan Market Value Added Serta Pengaruhnya Dalam Mengukur Kinerja Keuangan Perusahaan Food Dan Beverage Yang Terdaftar Di Bursa Efek Indonesia (BEI) Tahun 2020-2022*. Penelitian ini menggunakan metode kuantitatif, sampel pada penelitian ini diambil Di Bursa Efek Indonesia (BEI) Sejumlah 20 Perusahaan Sektor *Food and Beverage*. Data penelitian ini diperoleh dengan menggunakan data sekunder. Hasil penelitian dari data yang diolah menggunakan perhitungan statistik SPSS 26, Berdasarkan hasil output SPSS 26 secara parsial hasil penelitian *Economic Value Added* Berpengaruh Positif Signifikan Terhadap Kinerja Keuangan sektor makanan dan minuman yang terdaftar pada Bursa Efek Indonesia (BEI) dan *Market Value Added* juga Berpengaruh Berpengaruh Positif Signifikan Terhadap Kinerja Keuangan Sektor makanan dan minuman Pada Bursa Efek Indonesia (BEI)

Kata Kunci : *Economic Value Added , Market Value Added Dan Kinerja Keuangan*



ABSTRACT

REPZKI ANGGRENI 2024. Economic Value Added and Market Value Added Methods and Their Influence in Measuring the Financial Performance of Food and Beverage Companies Listed on the Indonesian Stock Exchange (BEI) in 2020-2022 Thesis. Department of Accounting, Faculty of Economics and Business, Muhammadiyah University of Makassar. Supervised by: Amir and Asriani Hasan

This research aims to determine Economic Value Added and Market Value Added and their influence in measuring the financial performance of food and beverage companies listed on the Indonesian Stock Exchange (BEI) in 2020-2022. This research uses quantitative methods, the samples in this research were taken on the Indonesian Stock Exchange (BEI) from 20 Food and Beverage Sector Companies. This research data was obtained using secondary data. The results of the research are from data processed using SPSS 26 statistical calculations. Based on the results of the SPSS 26 output, the partial research results show that Economic Value Added has a significant positive influence on the financial performance of the food and beverage sector listed on the Indonesia Stock Exchange (BEI) and Market Value Added also has an influential effect. Significant Positive Impact on the Financial Performance of the Food and Beverage Sector on the Indonesian Stock Exchange (BEI)

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

