



## ABSTRACT

### An Analysis of Economic Value Added (EVA) in a Group of Agribusiness Companies Toga Raja Pasaribu

Economic value added is another way to appreciate and make credit point for company progress that's describe riil point in value bussines by measure company value added. EVA aproachment not known and aplicate yet, evenmore measurement of this method could be alternative in company progress. Pointing of capability company, usually use with accounting method, in this case, that method can not account capital company specially investments of investor. Measure of this project to see how far agribussines company progress if we count with EVA methods and to see the corelation between EVA with ROA, ROE and EPS. To analyze that, it need financial report in beginning of 2000 and 2001. Will compare it with calculate accounting method and EVA method. Corelation between EVA with ROA, ROE, and EPS will be calculate with Pearson Coefision Corelation. It will use to see how efective EVA with ROA, ROE and EPS

Survey report indicate that company which reach ROA, ROE and EPS on standart positive not automatically get EVA positive. It indicate company profit could not reach return of investment. Negative point of EVA showed that company value have been destroy value

Banking could take EVA to analyze each debitur because this method doesn't take more procedurs. Aplication of EVA in continously could give entry point as alternative to keep credit clear of problem. Besides that EVA can be use to analyze holding company synergy, the other bussiness unit. For investor, EVA could be use to see how far operation result make a progress in return of investment, specially with own capital.

*Hak cipta dilindungi Undang-Undang*

*Hak cipta milik IPB, tahun 2010*



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