

## DAFTAR ISI

<b>HALAMAN JUDUL .....</b>	<b>ii</b>
<b>LEMBAR PENGESAHAN .....</b>	<b>iv</b>
<b>HALAMAN PERNYATAAN PERSETUJUAN PUBLIKASI .....</b>	<b>vi</b>
<b>HALAMAN PERNYATAAN ORISINALITAS .....</b>	<b>viii</b>
<b>ABSTRAK .....</b>	<b>x</b>
<b>ABSTRACT .....</b>	<b>xiii</b>
<b>KATA PENGANTAR .....</b>	<b>xv</b>
<b>DAFTAR ISI .....</b>	<b>xviii</b>
<b>DAFTAR GAMBAR .....</b>	<b>xxii</b>
<b>DAFTAR TABEL .....</b>	<b>xxiv</b>
<b>BAB 1 PENDAHULUAN .....</b>	<b>1</b>
1.1 Latar Belakang .....	1
1.2 Rumusan Masalah .....	5
1.3 Tujuan Penelitian .....	5
1.4 Manfaat Penelitian .....	5
1.5 Sistematika Penulisan .....	6
<b>BAB 2 KAJIAN PUSTAKA .....</b>	<b>7</b>
2.1 Kajian Teori .....	7
2.1.1 Laporan Keuangan .....	7
2.1.1.1 Pengertian Laporan Keuangan .....	7
2.1.1.2 Jenis-Jenis Laporan Keuangan .....	7
2.1.2 Kinerja Keuangan.....	8
2.1.3 Economic Value Added (EVA) .....	9
2.1.3.1 Pengertian Economic Value Added (EVA).....	9
2.1.3.2 Menghitung Economic Value Added (EVA) .....	9
2.1.3.3 Indikator Economic Value Added (EVA) .....	10
2.1.4 Market Value Added (MVA) .....	11
2.1.4.1 Pengertian Market Value Added (MVA) .....	11
2.1.4.2 Menghitung Market Value Added (MVA).....	11
2.1.4.3 indikator market value added (MVA) .....	12

2.1.5	Financial Value Added (FVA).....	12
2.1.5.1	Pengertian Financial Value Added (FVA).....	12
2.1.5.2	Menghitung Financial Value Added (FVA) .....	12
2.1.5.3	Indikator Financial Value Added (FVA) .....	13
2.2	Penelitian Terdahulu.....	13
2.3	Kerangka Berpikir .....	15
<b>BAB 3 METODE PENELITIAN.....</b>		<b>17</b>
3.1	Jenis Penelitian .....	17
3.2	Teknik Pengumpulan Data .....	17
3.3	Populasi Dan Sampel.....	17
3.3.1	Populasi.....	17
3.3.2	Sampel .....	18
3.4	Teknik Pengambilan Sampel .....	18
3.5	Data Dan Jenis Data .....	19
3.6	Definisi Dan Pengukuran Variabel.....	19
3.6.1	Economic Value Added (EVA) .....	19
3.6.2	Market Value Added (MVA).....	20
3.6.3	Financial Value Added (FVA).....	20
3.7	Teknik Analisis Data .....	20
3.7.1	Economic Value Added (EVA) .....	20
3.7.2	Market Value Added (MVA).....	21
3.7.3	Financial Value Added (FVA).....	21
<b>BAB 4 PEMBAHASAN .....</b>		<b>23</b>
4.1	Deskripsi Objek Penelitian .....	23
4.2	Hasil Analisis Deskriptif .....	23
4.2.1	Economic Value Added (EVA) .....	23
4.2.1.1	Menghitung Net Operating After Tax (NOPAT)...	23
4.2.1.2	Menghitung Investment Capital (IC) .....	24
4.2.1.3	Menghitung WACC .....	24
4.2.1.4	Menghitung Capital Charges (CC) .....	24
4.2.1.5	Menghitung Economic Value Added (EVA).....	24

4.2.2 Market Value Added (MVA) .....	26
4.2.3 Financial Value Added (FVA) .....	29
4.2.3.1 Menghitung Total Resources (TR).....	29
4.2.3.2 Menghitung Equivalent Depreciation (ED) .....	29
4.2.3.3 Menghitung Financial Value Added (FVA).....	30
4.3 Pembahasan Data Hasil Penelitian.....	31
<b>BAB 5 PENUTUP .....</b>	<b>57</b>
5.1 Kesimpulan .....	57
5.2 Keterbatasan Penelitian.....	58
5.3 Saran .....	58
<b>DAFTAR PUSTAKA .....</b>	<b>59</b>
<b>Lampiran 1 Daftar Perusahaan Sampel Penelitian .....</b>	<b>62</b>
<b>Lampiran 2 Laporan Keuangan .....</b>	<b>64</b>
<b>Lampiran 3 Net Operating Profit After Tax (NOPAT) .....</b>	<b>75</b>
<b>Lampiran 4 Investment Capital (IC) .....</b>	<b>76</b>
<b>Lampiran 5 Weight Average Cost Of Capital (WACC) .....</b>	<b>77</b>
<b>Lampiran 6 Capital Charges (CC) .....</b>	<b>78</b>
<b>Lampiran 7 Economic Value Added (EVA) .....</b>	<b>79</b>
<b>Lampiran 8 Jumlah Saham Beredar .....</b>	<b>80</b>
<b>Lampiran 9 Harga Saham .....</b>	<b>81</b>
<b>Lampiran 10 Market Value Added (MVA) .....</b>	<b>82</b>
<b>Lampiran 11 Total Resources (TR) .....</b>	<b>83</b>
<b>Lampiran 12 Equivalent Depreciation (ED) .....</b>	<b>84</b>
<b>Lampiran 13 Depreciation (D) .....</b>	<b>85</b>
<b>Lampiran 14 Financial Value Added (FVA).....</b>	<b>86</b>