ABSTRAK

Analisis Kinerja Keuangan Dengan Menggunakan Metode *Economic Value Added* (EVA), *Financial Value Added* (FVA), dan *Market Value Added* (MVA) Pada PT Sunson Textile Manufacturer Tbk Tahun 2019-2024

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Penelitian ini bertujuan untuk menganalisis kinerja keuangan PT Sunson Textile Manufacturer Tbk periode 2019–2024 dengan menggunakan metode *Economic Value Added* (EVA), *Financial Value Added* (FVA), dan *Market Value Added* (MVA). Penelitian ini menggunakan metode penelitian deskriptif dengan pendekatan kuantitatif. Data yang digunakan merupakan data sekunder berupa laporan keuangan tahunan PT Sunson Textile Manufacturer Tbk yang diperoleh dari Bursa Efek Indonesia dan situs resmi perusahaan selama periode 2019–2024. Teknik analisis data dilakukan melalui perhitungan EVA, FVA, dan MVA untuk menilai kemampuan perusahaan dalam menciptakan nilai tambah. Hasil penelitian menunjukkan bahwa kinerja keuangan PT Sunson Textile Manufacturer Tbk berdasarkan metode EVA berada dalam kondisi kurang baik karena sebagian besar periode penelitian menghasilkan nilai EVA negatif (EVA <0). Berdasarkan metode FVA, kinerja keuangan perusahaan menunjukkan kondisi yang cukup baik karena menghasilkan nilai FVA positif (FVA >0) selama periode 2019–2024. Berdasarkan metode MVA, kinerja keuangan perusahaan menunjukkan kondisi yang baik karena menghasilkan nilai MVA positif (MVA >0), yang mengindikasikan bahwa perusahaan mampu menciptakan nilai tambah pasar bagi pemegang saham. Berdasarkan hasil penelitian dapat disimpulkan bahwa PT Sunson Textile Manufacturer Tbk belum mampu secara konsisten menciptakan nilai tambah ekonomi, namun telah mampu menciptakan nilai tambah finansial dan nilai tambah pasar bagi pemegang saham selama periode 2019–2024.

Kata Kunci: Kinerja Keuangan, *Economic Value Added* (EVA), *Financial Value Added* (FVA), *Market Value Added* (MVA).

ABSTRACT

Financial Performance Analysis Using the Economic Value Added (EVA), Financial Value Added (FVA), and Market Value Added (MVA) Methods at PT Sunson Textile Manufacturer Tbk for 2019-2024

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This study aims to analyze the financial performance of PT Sunson Textile Manufacturer Tbk for the period 2019–2024 using the Economic Value Added (EVA), Financial Value Added (FVA), and Market Value Added (MVA) methods. This study uses a descriptive research method with a quantitative approach. The data used are secondary data in the form of annual financial reports of PT Sunson Textile Manufacturer Tbk obtained from the Indonesia Stock Exchange and the company's official website for the period 2019–2024. Data analysis techniques are carried out through the calculation of EVA, FVA, and MVA to assess the company's ability to create added value. The results of the study indicate that the financial performance of PT Sunson Textile Manufacturer Tbk based on the EVA method is in poor condition because most of the study period produces a negative EVA value (EVA <0). Based on the FVA method, the company's financial performance shows a fairly good condition because it produces a positive FVA value (FVA>0) during the period 2019–2024. Based on the MVA method, the company's financial performance shows a good condition because it produces a positive MVA value (MVA>0), which indicates that the company is able to create market added value for shareholders. Based on the research results, it can be concluded that PT Sunson Textile Manufacturer Tbk has not been able to consistently create economic added value, but has been able to create financial added value and market added value for shareholders during the 2019–2024 period.

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