EFFECT OF ECONOMIC VALUE ADDED (EVA) AND RETURN ON INVESTMENT (ROI) RETURN ON STOCK (EMPIRICAL STUDY ON FOOD AND BEVERAGE INDUSTRY)

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ABSTRACT

This thesis examines the influence of performance measurement with traditional methods Return On Investment (ROI) and Economic Value Method (EVA) on the Stock Return (Empirical Study In industry, the food and drinks) are listed on the Indonesia Stock Exchange (IDX) of the years 2007-2011.

This study uses secondary data, namely the financial report that was obtained through the center of reference data available at the Indonesia Stock Exchange, the samples used are 11 companies manufacturing (food and beverage industry) that tedaftar in Indonesia Stock Exchange during the years 2007-2011, this study used two independent variables and the dependent variable is Return On Investment (ROI) and the method of Economic Value Added (EVA) for the independent variable, Return to Stock dependent variable.

These results indicate that the ratio simultaneously Return On Investment (ROI) and Economic Value Method (EVA) is not significant to the Stock Return, while partially Econimie Value Added (EVA) is not singnifikan with Stock Return, Return On Investment (ROI) is also not significant with Stock Return. In addition, it is also known that the ratio simulta Return On Investment (ROI) and Economic Value Method (EVA) mepengaruhi retun shares of 36% and the rest of other factors from outside the studied variables.

Keywords: Return On Investment (ROI), Metode Economic Value (EVA), Return On Stock