

**PENGARUH *ECONOMIC VALUE ADDED* (EVA) TERHADAP MARKET  
VALUE ADDED (MVA) PADA PERUSAHAAN BARANG KOMSUMSI YANG  
TERDAFTAR DI BURSA EFEK INDONESIA (BEI)**

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***ABSTRACT***

*This study aims to determine the influence of Economic Value Added (EVA) to the Market Value Added (MVA) in the financial statements Consumer Goods Company listed on the Indonesia Stock Exchange (BEI).*

*The amount EVA variables depends on the value of NOPAT and Capital charges, while the MVA variables influenced by the nominal value and market value of shares and the number of shares outstanding during the year. This concept proves that companies with high profits may not be able to provide high welfare for its shareholders.*

*The sample used was 15 companies and issue an annual report which ended on December 31, 2008 to December 31, 2010. The data used are secondary data, Dividend Payout Ratio, Dividend Yield, Total Shares Outstanding and Closing Price. Method of data analysis in this study consisted of descriptive statistics, normality test of Kolmogorov-Smirnov, test of simultaneous F-test, partial test T-test, and hypothesis testing with simple linear regression.*

*These results indicate that the Economic Value Added (EVA) not can significantly affect the Market Value Added (MVA).*

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