

ABSTRAK

Agustin, Indah. 2021. Skripsi. **Analisis Rasio Likuiditas, Economic Value Added (EVA), Market Value Added (MVA) Sebagai Alat Ukur Kinerja Keuangan Pada Perusahaan Sub Sektor Farmasi Yang Terdaftar Di BEI Tahun 2016-2020**. Program Studi Akuntansi, Fakultas Ekonomi, Universitas Panca Marga Probolinggo.

Tujuan Penulisan ini untuk mengetahui hasil kinerja keuangan berdasarkan metode rasio likuiditas, *Economic Value Added* (EVA) dan *Market Value Added* (MVA) pada perusahaan sub sektor farmasi tahun 2016-2020. Jenis penelitian yang digunakan dalam penelitian ini adalah deskriptif kuantitatif, dengan variabel Rasio Likuiditas (*Current Ratio* dan *Quick Ratio*), *Economic Value Added* (EVA) dan *Market Value Added* (MVA). Populasi dalam penelitian ini adalah perusahaan sub sektor farmasi yang terdaftar di BEI. Pemilihan sampel menggunakan teknik *Purposive Sampling* dan terpilih tujuh perusahaan yang memenuhi kriteria yang ditetapkan oleh peneliti. Hasil penelitian menunjukkan bahwa terdapat dua perusahaan yang memiliki hasil melampaui *Current Ratio* dan *Quick Ratio* diatas rata-rata standar industri 200% dan 100% maka dapat dikatakan kinerja keuangan baik, empat perusahaan yang nilai *Economic Value Added* (EVA) positif atau > 0 maka dapat dikatakan dapat menciptakan nilai tambah ekonomis bagi perusahaan sehingga kinerja keuangan dapat dikatakan baik dan semua perusahaan memiliki nilai *Market Value Added* (MVA) positif atau > 0 menandakan dapat meningkatkan nilai modal sehingga kinerja keuangan dapat dikatakan baik.

Kata Kunci : Rasio Likuiditas (*Current Ratio*, *Quick Ratio*), EVA, MVA, dan Kinerja Keuangan.

ABSTRACT

Agustin, Indah. 2021. Thesis. Analysis of Liquidity Ratio, Economic Value Added (EVA), Market Value Added (MVA) as a Measuring Tool for Financial Performance in Pharmaceutical Sub-Sector Companies Listed on the IDX in 2016-2020, Accounting Study Program, Faculty of Economics, University of Panca Marga Probolinggo.

The purpose of this research is to find out the results of financial performance based on the method of liquidity ratios, Economic Value Added (EVA) and Market Value Added (MVA) in companies in the pharmaceutical sub-sector in 2016-2020. The type of research used is descriptive quantitative, with the variable ratio Liquidity (Current Ratio and Quick Ratio), Economic Value Added (EVA) and Market Value Added (MVA). The population in this research are pharmaceutical sub-sector companies listed on the IDX. The sample selection used the purposive sampling technique and seven companies were selected that met the criteria set by the researcher. The results show that there are two companies that have results exceeding the Current Ratio and Quick Ratio above the industry standard average of 200% and 100%, so it can be said that the financial performance is good, four companies whose Economic Value Added (EVA) value is positive or > 0 then it can be said to be able to create economic added value for the company so that financial performance can be said to be good and all companies have a positive Market Value Added (MVA) value or > 0 indicating it can increase the value of capital so that financial performance can be said to be good.

Keywords: *Liquidity Ratio (Current Ratio, Quick Ratio), EVA, MVA, and Financial Performance*