

Abstrak

Economic Value Added (EVA) ukuran kekayaan bersih perusahaan dan dihitung setelah dikurangi biaya keuangan. Kemampuan perusahaan dalam menghasilkan pendapatan melalui aktivitas investasi dikenal dengan istilah *Return On Assets* (ROA). Peneliti menggunakan pendekatan kuantitatif. Hasil perhitungan PT. Bank Muamalat tbk Dengan menggunakan metode EVA dan ROA, maka diperoleh nilai EVA *positif* dan ROA *negatif*. Nilai EVA yang *positif* berarti suatu perusahaan dapat meningkatkan nilai usahanya di mata investor dan pemegang saham, hal ini dilakukan oleh metode EVA yang digunakan secara efektif.

Kata kunci : *Economic Value Added* , Kinerja Perusahaan dan *Return On Asset*

Abstract

Economic value added (EVA) is a measure of a company's profitability and is calculated using financial techniques. A company's ability to increase its profits through investment activities is measured by return on assets (ROA). Researchers use a quantitative approach. PT. Work calculation results. TBK Transaction Bank uses the value add (EVA) method and return on assets shows that EVA is positive and return on assets (ROA) is negative. A positive EVA value indicates that a company can create value for investors and shareholders and shows that the EVA technique can be used effectively and efficiently.

Keywords : *Economic Value Added, Company Performance and Return On Assets.*