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# Simposium Nasional Keuangan dan Perbankan

Pertama 2016

Kampus STIE Indonesia (STEI), Rawamangun Jakarta  
28 - 29 April 2016

“Kesiapan Sektor Keuangan dan Perbankan Menghadapi Pasar Bebas Masyarakat Ekonomi ASEAN”



**PENERAPAN ECONOMIC VALUE ADDED (EVA)  
SEBAGAI ALAT UKUR KINERJA PELAPORAN SEGMENT OPERASI  
PADA PT SERASI AUTORAYA**

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**Abstract:** The objective of this study was to know how much influence Economic Value Added (EVA) to performance of the reporting of the operating segments PT. Serasi Autoraya from 2012 through 2014.

The study conducted is descriptive research that illustrates and describes the financial performance PT. Serasi Autoraya with the implementation of Economic Value Added (EVA) methods. The research method used is a qualitative research method with use time series data in the Consolidated Financial Statements from 2012 through 2014.

The Results of this research is that PT. Serasi Autoraya using EVA has been able to create added economic value that is illustrated by the positive EVA value from 2012 through 2014. Based on the analysis the biggest source of EVA contribution to PT Serasi Autoraya is car rental division and followed by sales of used cars, the rest is smaaler EVA contribution to the Company.

**Keyword:** Economic Value Added (EVA), cost of capital, Performance of Segment Reporting

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