

Abstract

Palm oil is one of the plantations sub-sectors that are able to contribute in the Indonesian economy, as Indonesia is one of the largest palm oil producing countries in the world. Palm oil as a leading commodity is a very promising business opportunity in the future. Oil palm plantation companies in Indonesia increasingly demanded to be effective and efficient To survive, the company must be more careful in analyzing the performance of the company, one of which is to perform financial performance analysis of financial statements.

This study aims to analyze financial performance by using the methods of Economic Value Added, Market Value Added, and Financial Value Added on oil palm companies listed on the Indonesia Stock Exchange in 2014-2016.

The data used are obtained from the Financial Report of Oil Palm Company Publication registered in BEI period 2014-2016. After passing the purposive sampling stage, the sample according to the criteria and meet the components in the calculation of each method is as many as 13 oil palm companies listed on the BEI period 2014-2016.

EVA is one of the company's goals to create value added from capital invested by shareholders in the company's operations. MVA is the difference between the market value of a company's equity in a given period and the value of the equity supplied by its investors. Meanwhile, FVA is a method that takes into consideration the contribution of the company's fixed assets in generating net profits.

Based on the results of research, the financial performance of oil palm companies for three periods are different. Based on each method there are still companies that achieve EVA, MVA and FVA positive but not infrequently also achieve negative values in each period.

Keywords: *Financial Performances; Economic Value Added; Market Value Added; Financial Value Added.*