

## ABSTRACT

The concept of EVA (economic value added) which is popular in Unites States because it is considered possessing better capabilities than the existing working measurement, that is consideration of stated-fund providence in the measurement of weighted average capital cost from the used capital structure. This research aims at knowing the EVA value as being met by the companies on the two different economic conditions for those textile industries or food and beverage ones.

This research used comparative study by comparing the normal economic condition (1996) with the crisis term economic condition (1998) conducted to the textie industrial company groups and those food and beverages ones. Whereas the sample taking method is by the technique of purposive sampling method. The statistic analysis uses partial differential t-test for comparing two different sample group average.

The result of research showed there are different EVA, average of NOPAT, average of COC on the normal and crisis economic condition. And there is different average of EVA on food beverage and textile industries.

**Keywords :** EVA, NOPAT, COC, ROIC.