

ABSTRAK

ANALISIS INVESTASI PENGGANTIAN DAN REPARASI AKTIVA TETAP

STUDI KELAYAKAN PROYEK
PADA PO. LANGEN MULYA YOGYAKARTA

BARNABAS ANGKAK

UNIVERSITAS SANATA DHARMA
YOGYAKARTA

2002

Tujuan penelitian ini adalah untuk mengetahui mana yang lebih layak dilakukan perusahaan antara investasi penggantian atau reparasi aktiva tetap. Penelitian ini dilakukan di PO. Langen Mulya Yogyakarta pada bulan Desember 2001 sampai bulan Januari 2002.

Teknik pengumpulan data adalah wawancara dan studi dokumen. Data yang diteliti adalah data historis tahun 1997, 1998, 1999, 2000, 2001. Teknik analisis data yang digunakan adalah kelayakan investasi dengan kriteria *Net Present Value (NPV)*. Metode depresiasi aktiva tetap adalah garis lurus.

Hasil analisis data menunjukkan NPV investasi penggantian aktiva tetap sebesar + **Rp 302.818.378,8** dan investasi reparasi aktiva tetap sebesar + **Rp 274.741.359,4**. Berdasarkan hasil penelitian, rencana investasi penggantian aktiva tetap lebih layak dilakukan perusahaan karena menghasilkan NPV positif yang lebih besar.

ABSTRACT

AN ANALYSIS ON THE REPLACEMENT AND REPAIRING INVESTMENTS OF FIXED ASSETS

A FEASIBILITY STUDY

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The objective of this recent research was to reveal whether or not replacement or repair investment of fixed assets was more reasonable for a firm. This research studied project feasibility of PO. Langen Mulya Yogyakarta. It was carried out on December 2001 until January 2002 ago.

The data were collected through an interview and a study of some available documents of the firm. The data were historical data of 1997, 1998, 1999, 2000, 2001 of the firm. The technique used in analyzing them was investment feasibility with *Net Present Value* (NPV) criterion. The depreciation method of fixed assets was Straight- Line.

The final result of the analysis showed that the NPV of the replacing investment of fixed assets was + **RP 302,818,378.8** and of the repairing investment of the same assets was + **RP 274,741,359.4**. Therefore, based on this research, the planning for replacement investment of fixed assets was more feasible for the firm because it produced more positive NPV.