

ABSTRAK

PENGARUH PERBEDAAN METODE DEPRESIASI TERHADAP PEMILIHAN ALTERNATIF INVESTASI AKTIVA TETAP ANTARA PEMBELIAN MESIN ATAU REHABILITASI MESIN
Studi Kasus Pada PT Gunung Madu Plantation.

Bernadetta Puspitaningsih
Universitas Sanata Dharma
Yogyakarta 2004

Tujuan penelitian ini adalah mengetahui pengaruh perbedaan metode depresiasi terhadap pemilihan alternatif investasi aktiva tetap, antara mengganti mesin lama atau rehabilitasi mesin. Penelitian ini dilakukan di PT. GMP Lampung. Teknik penelitian yang digunakan adalah wawancara, observasi, dan dokumentasi.

Data dianalisis dengan menggunakan metode Net Present Value. Dari hasil analisis diperoleh NPV mengganti mesin lama dengan menggunakan metode depresiasi Garis Lurus Rp.449.552.726,46, metode depresiasi Saldo Menurun Rp. 452.479.278,53 dan rehabilitasi mesin lama dengan menggunakan metode depresiasi Garis Lurus Rp. 329.544.283,1, metode depresiasi Saldo Menurun Rp. 330.733.728,6.

Sehingga dapat disimpulkan bahwa alternatif mengganti mesin dengan menggunakan metode depresiasi Saldo menurun lebih tepat dilakukan perusahaan karena nilai tunai bersih yang diterima selama umur ekonomis mesin lebih besar dari pada nilai bersih yang didapat dengan menggunakan metode depresiasi lainnya maupun alternatif rehabilitasi.

ABSTRACT

THE EFFECT OF DIFFERENT DEPRECIATION METHODS ON ALRENAVATIVE CHOICE OF FIXED ASSET INVESMENT BETWEEN BUYING MACHINE OR REHABILITATION OF MACHINE A Case study at PT Gunung Madu Plantation

**Bernadetta Puspitaningsih
Sanata Dharma University
Yogyakarta 2003**

The purpose of this research is to know the effect of difference depreciation method on the alternative choice of fixed asset invesment, whether it is replacing the old machine or rehabilitating the old one. The research was done in PT. GMP Lampung. Interview, observation, and documentation were undertaken as the technique of research.

Net Present Value method was used to analyze the data. The result of the analysis shows that the calculation of NPV in the machine replacement using The Straight Line Method was Rp.449.552.726,46, Double Declining Balance Method was Rp. 452.479.278,53 on the other hand the result of the calculation of NPV for machine rehabilitation using The Straight Line Method was Rp. 329544283,1, Double Declining Balance Method was Rp. 330.733.728,6

In conclusion, the choice of machine replacement using Double Declining Balance Method was more appropriate, because the cash value received by the company during the economical machine age was bigger than the cash value received using other depreciation method as well as the rehabilitation method.