

BAB IX

KESIMPULAN

Berdasarkan analisa faktor teknis dan faktor ekonomis, perusahaan *soft candy* yang direncanakan layak didirikan dan dioperasikan, dengan uraian sebagai berikut:

Bentuk Perusahaan	: Perseroan Terbatas (PT) tertutup
Struktur Organisasi	: Organisasi tipe garis
Lokasi	: Krian, Sidoarjo, Jawa Timur
Lama operasi	: 8 jam
Kapasitas produksi	: 3.000 kg produk/hari
Jumlah tenaga kerja	: 69 orang
<i>Total Capital Investment</i> (TCI)	: Rp 9.507.241.713,70
<i>Fixed Capital Investment</i> (FCI)	: Rp 8.578.433.500,80
<i>Work Capital Investment</i> (WCI)	: Rp 928.808.212,90
<i>Total Production Cost</i> (TPC)	: Rp 15.610.352.127,05
<i>Manufacturing Cost</i> (MC)	: Rp 14.205.420.435,62
<i>General Expenses</i> (GE)	: Rp 1.404.931.691,43
<i>Rate of Return</i> (ROR)	: sebelum pajak = 36,85% sesudah pajak = 26,10%
<i>Payout of Time</i> (POT)	: sebelum pajak = 2 tahun 1 bulan 21 hari sesudah pajak = 2 tahun 9 bulan 11 hari
Harga jual produk/karton	: Rp 61.200,00
Total penjualan/tahun	: Rp 19.113.494.400,00
<i>Break Even Point</i> (BEP)	: 43,26%
MARR	: 13,5%

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