

BAB IX KESIMPULAN

Berdasarkan analisa faktor teknis dan faktor ekonomis, pabrik donat yang direncanakan layak didirikan, dengan uraian sebagai berikut:

Bentuk perusahaan	: Perusahaan Perseroan Terbatas
Struktur organisasi	: Garis
Lokasi	: Jalan Gading Pantai, Kelurahan Gading, Kecamatan Tambaksari, Kotamadya Surabaya wilayah Surabaya Timur.
Hasil produksi	: <i>Yeast Raised Donut</i> dan <i>Chemically Leavened Donut</i>
Lama operasi	: 8 jam/hari
Kapasitas	: @ 250 kg produk jadi/hari
Jumlah tenaga kerja	: 34 orang
Total modal industri (<i>Total Capital Investment/TCI</i>) : Rp 7.180.230.762	
Biaya produksi total (<i>Total Production Cost/TPC</i>) : Rp 6.142.547.434,70	
Laju pengembalian modal (<i>Rate of Return/ROR</i>)	
→ sebelum pajak adalah 46,67% dan sesudah pajak adalah 32,91%.	
Waktu pengembalian modal (<i>Pay Out Period/POP</i>)	
→ sebelum pajak adalah 2,06 tahun (2 tahun 0 bulan 22 hari) dan sesudah pajak adalah 2,87 tahun (2 tahun 10 bulan 18 hari).	
Harga jual produk/kemasan (6 pcs donat)	: YRD Rp 7.300 CLD Rp 8.300
Hasil penjualan produk/tahun	: Rp 8.633.539.200
Titik impas (<i>Break Even Point/BEP</i>)	: 43,92%

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