

ABSTRAK

Perbandingan Kelayakan Pembelian dan Sewa Mobil Untuk Kendaraan Operasional Di PT Panarub Industry

Semakin berkembang dan meningkatnya aktifitas bisnis mengakibatkan bertambahnya interaksi antara perusahaan dengan pihak eksternal baik itu instansi pemerintah maupun instansi swasta seperti dinas tenaga kerja, departemen perdagangan, bank, supplier bahan baku, subkontraktor, konsumen dan lain-lain. Bertambahnya jumlah permintaan kendaraan operasional, menuntut perusahaan untuk menambah jumlah unit mobil yang dimiliki. Keputusan untuk penambahan mobil operasional memerlukan pertimbangan yang tepat, terutama yang menyangkut masalah biaya, mulai dari pembelian, operasional, pemeliharaan, perawatan dan lain-lain.

Pengambilan data dilakukan di PT Panarub Industry, pada periode agustus - desember 2012. Data yang berhasil dikumpulkan antara lain : data mobil, pengemudi, jam kerja, upah, permintaan mobil, biaya operasional, biaya perawatan, biaya pembelian dan penyewaan mobil. Selanjutnya data tersebut dihitung dengan menggunakan beberapa metode analisis, diantaranya *Payback Period*, *Net Present Value*, *Profitability Index*, dan *Internal Rate of Return*.

Hasil perhitungan diperoleh nilai *Payback Period* 2,37 tahun; *Net Present Value* Rp 299.432.323; *Profitability Index* 1.73; dan *Internal Rate of Return* 31,58%. Dan hasil analisis pada penelitian ini menunjukkan usul investasi layak untuk dijalankan.

Kata kunci : Investasi, *Payback Period*, *Profitability Index*, *NPV*, *IRR*.

ABSTRACT

Growing and increasing business activity resulting in increased interaction between the company and external parties both government and private agencies such as the department of labor, department of commerce, banks, raw material suppliers, subcontractors, customers and others. Increasing the number of requests of vehicle operation, requires the company to increase the number of cars owned. The decision to increase operational car requires proper consideration, especially concerning the issue of costs, ranging from the purchase, operation, maintenance, care and others.

Data is collected in PT Panarub Industry, during the period of August - December 2012. The data collected include: Data car, driver, working hours, wages, demand for cars, operating costs, maintenance costs, the cost of buying and renting a car. Further data is calculated using several methods of analysis, such as Payback Period, Net Present Value, Profitability Index and Internal Rate of Return.

Calculation results obtained values Payback Period 2.37 years; net present value Rp 299,432,323; Profitability Index 1.73, and Internal Rate of Return 31.58%. And the results of the analysis in this research showed the investment proposal worth to run.

Key words : Investment, Payback Period, Profitability Index, NPV, IRR.