

BAB IX KESIMPULAN

Berdasarkan analisa aspek teknis dan aspek ekonomi, perusahaan roti manis yang direncanakan layak untuk didirikan dengan kriteria sebagai berikut:

Bentuk perusahaan	: Perseroan Terbatas
Struktur Organisasi	: Organisasi tipe lini
Lokasi	: Jalan Raya Betro, Sidoarjo, Jawa Timur
Waktu produksi	: 16 jam/hari (2 <i>shift</i>)
Kapasitas produksi	: 200 Kg tepung terigu/hari
Jumlah tenaga kerja	: 40 orang
<i>Fixed Capital Investment</i> (FCI)	: Rp 7.864.864.890,-
<i>Work Capital Investment</i> (WCI)	: Rp 436.010.573,-
<i>Total Capital Investment</i> (TCI)	: Rp 8.300.875.463,-
<i>Manufacturing Cost</i> (MC)	: Rp 7.162.803.731,-
<i>General Expense</i> (GE)	: Rp 708.409.160,-
<i>Total Production Cost</i> (TPC)	: Rp 7.871.212.891,-
MARR	: 13,25%
Laju pengembalian modal (ROR)	: sebelum pajak = 26,47 % sesudah pajak = 19,85 %
Waktu pengembalian modal (POP)	: sebelum pajak = 3,55 tahun sesudah pajak = 4,65 tahun
Harga jual produk/kemasan	: Rp 4.500,-
Hasil penjualan produk/tahun	: Rp 10.068.300.000,-
Titik impas (BEP)	: 41,00 %

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