

## ANALISA COST – BENEFIT PEMBELIAN MESIN FILLING PT. INDOFOOD TSUKISHIMA SUKSES MAKMUR

Oleh : Winston Johanes S

This research was aimed to analyze the idea from PT. Indofood Tsukishima Sukses Makmur (ITSM) to have another investment on the filling machine. This filling machine, believed by the corporate, could grown the sales revenue of PT. ITSM. On the other hand, this 'pillow pack' packaging could prevent the risk of mold from the chocolate vla products produced by PT. ITSM. All the data needed in this research is collected from the first hand or directly from the PT. ITSM itself. It can be concluded that all the data in this research is a primary data, exclude the theory which support the analysis. This research will determine whether the idea of investing on a new machine is worth the price or not. The analysis used in this research is Cost-Benefit Analysis. So, all the cost to produce the chocolate vla and investment cost will be provided in this research. The benefit side will be determined by the Capital Budgeting analysis, using it's five methods of analysis. Those five methods are Payback Period (PP), Average Rate of Return (ARR), Net Present Value (NPV), Profitability Index (PI), and Internal Rate of Return (IRR). From the research, it can be concluded that the idea to do the investment on the filling machine is worth the price. It can be seen from all the five methods used in this research. From the Payback Period, the cost of the investment can be paid after only three years and four months of running. The average return with this new machine is high (17.50%). The value from Net Present Value analysis also high, it is higher than 0. Profitability index is higher than 1 (1,43), and from the IRR analysis, the rate is higher than the rate used by PT. ITSM (27,93%).

Keywords : Cost-Benefit Analysis, Investment, Payback Period, Average Rate of Return, Net Present Value, Profitability Index, Internal Rate of Return