

**PERSETUJUAN PEMBIMBING**

**ANALISIS BIAYA DAN MANFAAT ATAS INVESTASI  
QMART SUPER STORE GORONTALO**

Oleh

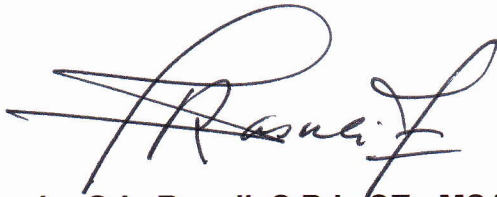
**Destika Ramin**

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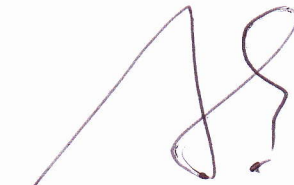
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**Pembimbing I**

**Pembimbing II**



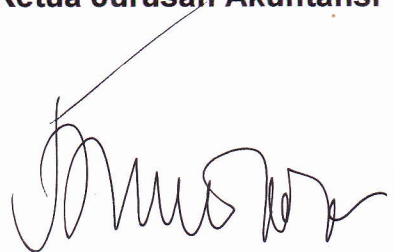
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**Mengetahui**

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**PENGESAHAN**  
**ANALISIS BIAYA DAN MANFAAT ATAS INVESTASI**  
**QMART SUPER STORE GORONTALO**

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Destika Ramin  
921 410 217

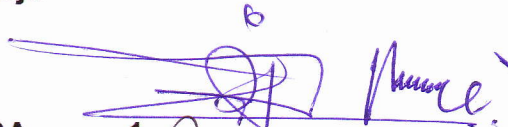
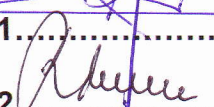
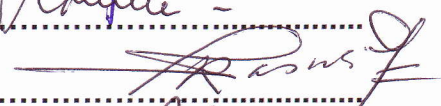
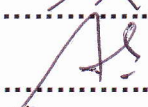
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Hari / Tanggal : Jum'at / 11 Juli 2014

Waktu : 13.00 WITA

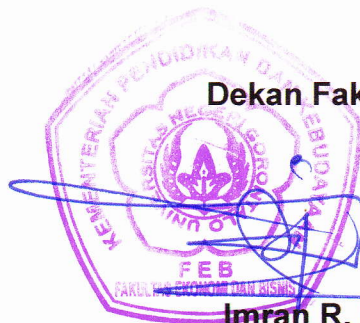
Penguji:

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Mengetahui

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## ABSTRAK

**Destika Ramin.** NIM: 921410217. 2014. Skripsi. Analisis Biaya dan Manfaat Atas Investasi Qmart Super Store Gorontalo. Program Studi Sarjana Akuntansi. Jurusan Akuntansi Fakultas Ekonomi dan Bisnis. Universitas Negeri Gorontalo. Pembimbing I: La Ode Rasuli, S.Pd., SE., MSA dan Pembimbing II: Amir Lukum, S.Pd., MSA.

Penelitian ini bertujuan untuk menganalisis biaya dan manfaat atas investasi Qmart Super Store Gorontalo. Metode penelitian yang digunakan adalah deskriptif-kuantitatif karena hanya menggambarkan kondisi biaya dan manfaat atas investasi perusahaan melalui perhitungan kuantitatif beberapa rumus analisis kelayakan investasi. Dalam penelitian ini dilakukan analisis biaya dan manfaat atas investasi Qmart Super Store Gorontalo selama masa 5 tahun dan tingkat suku bunga 8% menggunakan metode *Net Present Value (NPV)*, *Internal Rate of Return (IRR)* dan *Net Benefit-Cost Ratio (Net B/C Ratio)*.

Hasil penelitian menunjukkan bahwa berdasarkan hasil perhitungan dengan menggunakan rumus analisis kelayakan investasi untuk Qmart Super Store Gorontalo telah memenuhi kelayakan yang disebabkan oleh faktor situasi industri.

Kata Kunci: Analisis Biaya dan Manfaat, Investasi, NPV, IRR, *Net B/C Ratio*.

## ABSTRACT

**Destika Ramin.** Student ID 921410217. 2014. Skripsi. Analysis of Cost and Benefit on the Investment of Qmart Super Store Gorontalo. Study Program of Accounting, Department of Accounting, Faculty of Economics and Business, Universitas Negeri Gorontalo. The principal supervisor was La Ode Rasuli, S.Pd., SE., MSA and the co-supervisor was Amir Lukum, S.Pd., MSA.

The research aimed to analyze the cost and benefit the Investment of Qmart Super Store Gorontalo. Method of research was descriptive quantitative and it was used to describe only the condition of cost and benefit on the investment through quantitative calculation on some of analysis formula for investment feasibility. This research was done by analyzing the cost and benefit on the investment of Qmart Super Store of Gorontalo during 5 years and interest rate as 8% using *Net Present Value (NPV)*, *Internal Rate of Return (IRR)*, and *Net Benefit-Cost Ratio (Net B/C Ratio)*.

Based on the result of calculation using analysis formula for investment feasibility on Qmart Super Store Gorontalo, it showed that it had qualified to which was caused by the industry situation factor.

Keywords: Analysis of Cost and Benefit, Investment, NPV, IRR, Net B/C Ratio.

