

ABSTRAK

Riski amalia. 2025. Analisis Kelayakan Investasi Pembelian Mesin Penggiling Kopi Pada Warkop Citra Has Di Makassar. Skripsi. Jurusan Akuntansi. Fakultas Ekonomi Dan Bisnis Universitas Muhammadiyah Makassar. Dibimbing Oleh: Dr. Muh. Rum, SE., M.Si dan Amir, SE.,M.Si.,Ak.,CA

Penelitian ini bertujuan untuk menganalisis kelayakan investasi mesin penggiling kopi pada warkop citra has di Makassar. Permasalahan utama yang dihadapi warkop tersebut adalah keterbatasan dalam memenuhi permintaan konsumen akibat belum dimilikinya mesin penggiling kopi. Penelitian ini menggunakan metode deskriptif kuantitatif dengan teknik analisis capital budgeting yang terdiri atas *Payback Period* (PP), *Net Present Value* (NPV), *Internal Rate Of Return* (IRR), dan *Profitability Index* (PI). Hasil penelitian menunjukkan bahwa investasi ini layak dilaksanakan. *Payback Period* tercapai dalam waktu 2 bulan 22 hari, NPV sebesar Rp 20.587.378 yang bernilai positif, IRR sebesar 29,82% lebih tinggi dari tingkat bunga 6,75%, dan PI sebesar 2,79 yang lebih besar dari 1. Dengan demikian, investasi mesin penggiling kopi di Warkop Citra Has dinyatakan layak secara finansial dan dapat meningkatkan kapasitas produksi serta daya saing usaha.

Kata Kunci : Investasi, Kelayakan, Mesin Penggiling Kopi, *Net Present Value* (NPV), *Payback Period* (PP), *Internal Rate Of Return* (IRR), *Profitability Index* (PI)



ABSTRACT

Riski Amalia. 2025. *Investment Feasibility Analysis of Purchasing a Coffee Grinder Machine at Warkop Citra Has in Makassar. Thesis. Department of Accounting, Faculty of Economics and Business, Muhammadiyah University of Makassar. Supervised by: Dr. Muh. Rum, SE., M.Si dan Amir, SE.,M.Si.,Ak.,CA*

This study aims to analyze the investment feasibility of purchasing a coffee grinder machine at Warkop Citra Has in Makassar. The main issue faced by the coffee shop is the inability to meet consumer demand due to the lack of a coffee grinder machine. This research employs a quantitative descriptive method with capital budgeting analysis tools, including Payback Period (PP), Net Present Value (NPV), Internal Rate of Return (IRR), and Profitability Index (PI). The results indicate that the investment is financially feasible. The payback period is achieved in 3 months and 25 days, the NPV is positive at IDR 20,587,378, the IRR is 29.82%, which is higher than the interest rate of 6.75%, and the PI is 2.79, exceeding the minimum threshold of 1. These findings conclude that the investment in a coffee grinder machine is financially viable and can enhance production capacity as well as business competitiveness.

Keywords: *Investment, Feasibility, Coffee Grinder Machine, Net Present Value (NPV), Payback Period (PP), Internal Rate of Return (IRR), Profitability Index (PI)*

