

BAB IX

DISKUSI DAN KESIMPULAN

Beberapa hal yang menjadi bahan pertimbangan dari prarencana pabrik insulin adalah sebagai berikut :

1. Aspek lingkungan hidup dan ketenagakerjaan

Proses pembuatan insulin ini akan menghasilkan limbah cair. Limbah cair ini akan dikirim ke unit pengolahan limbah agar dapat diolah lebih lanjut sehingga tidak membahayakan lingkungan sekitar apabila dibuang. Pendirian pabrik insulin ini dapat mengurangi jumlah pengangguran di daerah Pandaan dan sekitarnya karena dapat memberikan lapangan kerja baru bagi masyarakat sekitarnya.

2. Aspek ekonomi

Berdasarkan perhitungan analisa ekonomi didapat :

a. Analisa ekonomi dengan metoda linear

ROR sebelum pajak = 27,09 %

ROR setelah pajak = 17,64 %

POT sebelum pajak = 2 tahun 5 bulan

POT setelah pajak = 3 tahun 3 bulan

BEP = 34,08 %

b. Analisa ekonomi dengan metoda *discounted cash flow*

ROR = 21,66 %

POT = 4 tahun

BEP = 31,53 %

Berdasarkan uraian singkat di atas, tampak bahwa nilai BEP dengan metoda linear = 34,08 % dan nilai BEP dengan metoda *discounted cash flow* = 31,53 %. Kedua nilai BEP ini memenuhi range nilai BEP yang baik, yaitu antara 30 % sampai dengan 60 %. Sedangkan nilai POT dari kedua metoda tersebut, waktunya kurang dari 6 tahun sehingga pabrik insulin ini layak untuk didirikan

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