

ABSTRACT

Graduates of Accounting Studies Program are mostly needed by industry. Accounting is a demanded course. Technological development requires accounting graduates to be able to use ICT. Polytechnic Telkom wants to open Diploma Degree Accounting Study Program to increase the availability of competent human resources having ICT-based accounting. The feasibility study is needed to determine the feasibility level of opening Diploma Degree in Accounting, in terms of market aspects, technical aspects, financial aspects and sensitivity aspects.

The results indicate that the potential market for Telkom Polytechnic Accounting Study Program is 18% obtained based on respondents' interest level. For available market based on the variable level of ability, purchasing power against Telkom Polytechnic Accounting Study Program, which is equal to 25.90% and 85.70%, of target market. While the research results of the technical aspects of the design is made based on capacity of 240 new students every year. The results of calculation according to the investment of the Accounting Studies Program appraisal are based on parameters for 5 years. Telkom Polytechnic was feasible realization with NPV Rp 3,639,044,901, IRR 27.69% and PBP 3.62 years. Investment is the most sensitive to the variable number of new students. The recommendation is to lower the procurement cost of the notebook.

Keywords: Feasibility Study, Study Program, Polytechnic