

ABSTRACT

Kojona is a company engaged in the sale of school uniforms. At this time Kojona has had two offline stores located in Jalan Babakan Sari 1 No. 154 and at Jalan Cijagra No. 94 A. Kojona was established in 2016. In 2016 Kojona decided to open its first store in Jalan Babakan Sari 1 in 2017. Kojona's decision to open branches due to regulations issued by the government stipulated in government Regulation No. 17 of 2010 on education management and implementation and article 4 paragraph (1) and paragraph (2) Regulation of the Minister of Education And culture of the Republic of Indonesia No. 45 year 2014 cause Kojona to struggle to cooperate with the school to procure school uniforms. To increase sales and able to compete the parties from Kojona will establish a new branch. The feasibility analysis of the opening of new branches of school uniform sales can be said worthy or not. Feasibility analysis using 3 methods namely NPV, PBP, and IRR. NPV feasibility of opening a new branch of Kojona in the 5th period is worth Rp 26.270.881. Based on IRR branch opening calculation is 25%. This value is greater than the specified MARR value which is 17.75% of PBP value opening of Kojona new branch worth 4,085 which is the period of money turnover required to recoup the investment expenditure. Based on the results of these calculations the opening of new branches of school uniform sales deserve to run. Based on the calculations that have been done sensitivity level to increase in material costs by 0,91%. When material costs increase by 0,91%, the sensitivity analysis of the product selling price decreases. Based on the calculations that have been done level of sensitivity to a decrease in product sales price of 2,81%. When the cost of selling a product has decreased by 2,81%, Kojona will suffer losses.