

INTISARI

Penulisan ini dilakukan untuk menentukan Indikasi Nilai Likuidasi gudang CV. XXX yang beralamat di Komplek Pergudangan Margomulyo Permai Blok X-XX, Kelurahan Greges, Kecamatan Asemrowo, Kota Surabaya, Jawa Timur. Alat analisis yang digunakan dalam penilaian ini adalah pendekatan pasar dan pendekatan biaya. Dari hasil penilaian diperoleh Nilai Pasar properti dari pendekatan pasar sebesar Rp3.935.550.000,00 dan pendekatan biaya sebesar Rp3.802.001.000,00. Kedua Nilai Pasar properti dilakukan rekonsiliasi dan menghasilkan Nilai Pasar properti sebesar Rp3.875.454.000,00. Nilai Pasar properti kemudian dikalikan dengan besaran presentase Indikasi Nilai Likuidasi sebesar 70% dan menghasilkan Indikasi Nilai Likuidasi sebesar Rp2.712.818.000,00.

Kata kunci: Nilai Pasar, Indikasi Nilai Likuidasi

ABSTRACT

This graduating paper is done to determine the Indication of Liquidation Value in CV.XXX warehouse which is located in Warehouse Complex of Margomulyo Permai Block X-XX, Greges, Asemrowo District, Surabaya, East Java. The used analytical tools in this assessment are market approach and cost approach. From the assessment result, the property market value from market approach is Rp3.935.550.000,00 and cost approach is Rp3.802.001.000,00. The both property market value are reconciled and it generates property market value of Rp3.875.454.000,00. After that, the property market value is multiplied by the percentage of Indication of Liquidation Value, which is 70%, and it results Indication of Liquidation Value of Rp2.712.818.000,00.

Key words: Market Value, Indication of Liquidation Value