

Intisari

Sejak Mewabahnya pandemi Covid-19, Perusahaan Otobus (PO) Tami Jaya mengalami penurunan omset hingga 90%. Oleh karena itu, untuk dapat terus melanjutkan kegiatan usahanya, PO Tami Jaya perlu menjual beberapa unit armada bus guna menutupi kerugian akibat pandemi tersebut, dan juga sebagai tambahan modal untuk menutupi biaya operasional perusahaan. Penilai berperan sebagai pihak yang diberikan tugas oleh pemberi tugas yang dalam penelitian ini adalah PO Tami Jaya. Tugas yang diberikan adalah menentukan Nilai Pasar beberapa aset perusahaan yang akan dijual. Nilai Pasar yang ditentukan oleh penilai, berpotensi menjadi harga jual aset dan dapat juga menjadi dasar nilai jual aset yang akan perusahaan tawarkan.

Penilaian aset perusahaan dalam penelitian ini dilakukan dengan menggunakan Pendekatan Pasar dan Pendekatan Biaya. Pada Pendekatan Pasar, metode yang digunakan adalah Metode Perbandingan Data Pasar. Pada Pendekatan Biaya, metode yang digunakan adalah dengan mencari *Reproduction Cost New* (RCN) objek penilaian dikurang penyusutan. Hasil perhitungan dua pendekatan tadi kemudian direkonsiliasi dan menghasilkan indikasi Nilai Pasar Objek Penilaian AB 7408 AS sebesar Rp308.500.000, AB 7831 AS sebesar Rp587.560.000, AB 7875 AS sebesar Rp588.640.000, AB 7812 AS sebesar Rp587.980.000, AB 7769 AS sebesar Rp725.220.000, AB 7904 AS sebesar Rp892.200.000, dan AB 7300 AS sebesar Rp893.400.000.

Kata Kunci : Penilaian Properti, *Personal Property*, Pendekatan Pasar, Pendekatan Biaya, Metode Perbandingan data pasar, Biaya Reproduksi Baru

Abstract

Since the outbreak of the Covid-19 pandemic, the Tami Jaya bus company has experienced a decrease in turnover of up to 90%. Therefore, in order to continue its business activities, PO Tami Jaya needs to sell several units of the bus fleet to cover losses due to the pandemic, and also as additional capital to cover the company's operational costs. The appraiser plays a role as the party who receives the assignment by the assignor in this study, PO Tami Jaya. This assignment is to estimate the Market Value of several company assets that will be sold. The market value determined by the appraiser has the potential to become the selling price of the asset and can also be the basis for the sale value of the asset that the company will offer.

The assessment of company assets in this study was carried out using the Market Approach and Cost Approach. In the Market Approach, the method used is the Sales Comparison Method. In the Cost Approach, the method used is to find the Reproduction Cost New (RCN) of the valuation object and subtract it by the depreciation. Estimation result of the two approaches are then reconciled and produce an Market value indication of the Assessment Object for AB 7408 AS amounted to IDR 308,500,000, AB 7831 AS amounted to IDR 587,560,000, AB 7875 AS amounted to IDR 588,640,000, AB 7812 AS amounted to IDR 587,980,000, AB 7769 AS amounted to IDR 725,220,000, AB 7904 US amounted to Rp.892,200,000, and AB 7300 AS amounted to Rp893,400,000.

Keywords: *Property Valuation, Personal Property, Market Approach, Cost Approach, Sales Comparison Method, New Reproduction Costs*