

## ABSTRACT

In 2010, PG Trangkil Pati produced 57kg sugar per ton of cane. Compared to PT Gunung Madu Plant which could produce 91kg and the average Thailand's sugar factories which could produce 101kg, the production of PG Trangkil Pati is relatively low. According to the efficiency standard, it is caused by obsolete machinery (Indraningsih and Malian, 2006). This research applies qualitative approach by using exploratory study case. Interview, observation and documentation are conducted from June until September 2014 at PG Trangkil Pati, PT Kebon Agung Surabaya and by phone.

The result of research by using financial information system model (McLeod and Schell, 2001) and capital budgeting theory (Mowen, et.al., 2012), which thus, being processed by using DBMS (Gillenson, 2012), provide management regarding the factory efficiency status as well as NPV, IRR, PI and payback period of new factory. According to the illustrated data obtained from PG Trangkil Pati from 2010-2013, by investing 1,5T rupiah, the NPV is two billion rupiah; IRR 28%; PI 2,32; and the payback period is 3,63 years

Keyword: Financial Information Systems, DBMS, Capital Investment, NPV, PI, IRR, Payback Period