

TASK DETAILS	
Title	<b>CALCULATING ROI</b>
Type	TEAM
Activity Stage	BUSINESS PROCESS
Department	<b>FINANCE &amp; ACCOUNTING</b>
Duration	1x SESSION, 2 LESSON HOUR
LEARNING OBJECTIVE	OUTPUT
	1. ROI Case Study Results 2. Company ROI Calculation

## INTRODUCTION

ROI (Return on Investment) is a performance metric used to evaluate the efficiency or profitability of an investment. In the context of a virtual company, ROI is used to measure how effectively the company uses its capital to generate profit.

No	ACTIVITY
1	<p><b>Understanding ROI Components</b></p> <p>The facilitator begins by explaining the components and formula for calculating ROI to all members of the Finance Department, the CEO, and the COO.</p> <p>The main components of ROI are:</p> <ul style="list-style-type: none"> <li>• <b>Net Profit:</b> The profit remaining after all expenses are subtracted from total revenue.</li> <li>• <b>Total Investment:</b> All expenses incurred to run the business operations (including initial capital and operational costs).</li> </ul> <p><b>Basic ROI Formula:</b></p> $ROI = \frac{\text{Laba bersih}}{\text{Biaya investasi}} \times 100\%$ <p><b>Example:</b></p> <p>If a company invests Rp1,000,000 and earns a profit of Rp250,000, the ROI is <b>25%</b>.</p>
2	<p><b>Company Case Study</b></p> <p>As practice, the facilitator provides the following case study to department chiefs and members:</p> <p>Company A spent Rp3,000,000 on production and marketing. After an exhibition, total sales reached Rp5,000,000. After deducting all operational costs, the company earned a net profit of Rp1,500,000.</p> <p>From the case study above, answer the following questions:</p> <ul style="list-style-type: none"> <li>• What is the ROI of the company?</li> <li>• What factors might cause the ROI to increase or decrease?</li> <li>• What strategies could be implemented to improve ROI?</li> </ul>

3	<p><b>Calculating Company ROI</b></p> <p>Use data from the virtual company's financial report to calculate ROI:</p> <ul style="list-style-type: none"> <li>• <b>Total Investment</b> (available in the budget proposal)</li> <li>• <b>Net Profit</b> (after all expenses are subtracted from total sales)</li> </ul> <p>Form small teams to calculate the company's ROI using internal data. Perform this calculation on a monthly basis, and include the calculation results and analysis in the financial report.</p>
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## REFERENSI

Investopedia. **"Return on Investment (ROI): What It Is and How to Calculate It."**

**"Pengantar Akuntansi"** – Erlangga, Bab Analisis Rasio Keuangan.

**Modul Akuntansi Dasar Kelas 11** – Kemdikbud (Kurikulum Merdeka)

## TASK TEMPLATE

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