

ANALISIS INVESTASI PERALATAN RADIOLOGI DI RS PKU MUHAMMADIYAH YOGYAKARTA UNIT 2

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INTISARI

Latar Belakang: RS PKU Muhammadiyah Yogyakarta Unit II merupakan pengembangan dari RS PKU Muhammadiyah Yogyakarta yang mulai beroperasi mulai tahun 2009. Rumah sakit ini memiliki beberapa fasilitas penunjang, salah satunya yaitu instalasi radiologi berupa foto rontgen. Sebelum melakukan investasi, setiap proyek investasi harus di analisis kelayakan untuk dilanjutkan atau tidak. Oleh karena itu, perlu dilakukan suatu analisis investasi pengadaan peralatan radiologi di RS PKU Muhammadiyah Yogyakarta Unit 2.

Metode: Jenis penelitian ini adalah deskriptif kuantitatif dengan instrumen penelitian berupa dokumentasi dan data keuangan RS. Metode analisis investasinya adalah *payback period* (PP) tanpa & dengan diskonto, *Net Present Value* (NPV), *Internal Rate of Return* (IRR), dan analisis sensitifitas.

Hasil dan pembahasan: Investasi pengadaan peralatan radiologi di RS PKU Muhammadiyah Yogyakarta Unit 2 memiliki PP tanpa diskonto = 5 tahun 2 bulan artinya investasi layak, PP dengan diskonto = 6 tahun 2 bulan artinya investasi layak, hasil NPV = Rp 1.151.305.023,- artinya investasi layak, dan IRR = 19 % artinya investasi layak dan dari analisis sensitifitas, investasi masih layak untuk dilakukan.

Kesimpulan: Investasi pengadaan peralatan radiologi di RS PKU Muhammadiyah Yogyakarta Unit 2 secara keseluruhan berdasar analisis keuangan adalah “layak” untuk dilanjutkan.

Kata kunci : Analisis Investasi, IRR, NPV, PP, Analisis Sensitifitas, Rumah Sakit.

**ANALYSIS OF RADIOLOGY EQUIPMENT PROCUREMENT
INVESTMENT IN PKU MUHAMMADIYAH HOSPITAL YOGYAKARTA
UNIT 2**

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Abstract

Background: PKU Muhammadiyah Hospital Yogyakarta Unit II is the development of PKU Muhammadiyah Hospital Yogyakarta which the operational starting in 2009. The hospital has some supporting facilities, one of which is the radiology installation in the form of x-rays photograph. Each investment project must be in the feasibility analysis to be continued or not. Therefore, it is necessary to do an analysis of radiological equipment procurement investment in PKU Muhammadiyah Hospital Yogyakarta Unit II.

Methods: The study is quantitative descriptive with the research instruments are in the form of documentation and hospital financial data. Its investment analytical method is payback period (PP) without and with the discount, the Net Present Value (NPV), Internal Rate of Return (IRR), and sensitivity analysis.

Results and discussion: Investment in procurement of radiology equipment at PKU Muhammadiyah Hospital in Yogyakarta Unit II has a PP without the discount = 5 years 2 months means that investment is worth, PP with the discount = 6 years 2 months means that investment is worth it, the result NPV = Rp 1,151,305,023, - means the investment is worth it, and IRR = 19% means that the investment is worth and from sensitivity analysis, the investment is feasible.

Conclusion: Investment in radiology equipment procurement in PKU Muhammadiyah Hospital Yogyakarta Unit II based on financial analysis overall is "feasible" to continue.

Keywords: Investment Analysis, IRR, NPV, PP, Sensitivity Analysis, Hospital.