

ANALYSIS PERFORMANCE MEASUREMENT USING BALANCED SCORECARD METHOD AT PERSAHABATAN HOSPITAL, EAST JAKARTA

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Abstract

The Balanced Scorecard can translate the organization's vision and mission into operational objectives and measure performance from four perspectives: finance, customers, internal business processes, and learning & growth. The purpose of this study was to measure the performance of Persahabatan Hospital using the Balanced Scorecard method. This study used qualitative methods with secondary data published by Persahabatan Hospital in 2020 and 2021 and interviews with informants. The results show that from a financial perspective, the hospital's income growth indicator has increased by 19.67%, and the ROA indicator increased by 0.41%. From a customer perspective, the hospital has seen an increase of 26.5%. From the internal business process perspective, it has been said to be good because it is in line with the vision and mission of Persahabatan Hospital. From a learning & growth perspective, employee retention decreased by 25%. These four perspectives of the Balanced Scorecard have a significant impact on hospital performance. The hospital needs to improve service quality by increasing customer acquisition to increase revenue to produce a good performance.

Keywords: Performance Measurement, Balanced Scorecard, Persahabatan Hospital.

1. INTRODUCTION

Performance measurement is very important for a business organization to provide quality services through continuous performance improvement and human resource quality improvement. Performance measurement has the main objective of improving organizational performance so that it can better serve customers, employees, owners, and stakeholders. Measuring the success of implementing management in an organization or company can be seen from the performance of the organization or company. Currently, there are still many hospitals where measuring their performance only focuses on the financial side. Hospitals with high financial results are considered successful hospitals. In fact, measuring a hospital's performance not only looks at the financial side but also non-financial factors (Hidayati et al., 2013).

One of the efforts to measure performance by balancing financial and non-financial measurements can be made with a method called Balanced Scorecard (BSC). Balanced Scorecard is a comprehensive performance measurement method combining economic and non-financial perspectives (Suena,

2012). The popularity of the Balanced Scorecard method, which Kaplan and Norton first developed in their book (The Balanced Scorecard, 1996, Harvard Business School Press), has encouraged healthcare organizations to not only notice financial analyses but also to develop other measurement aspects, like; patients/customers, financial, internal business operations and clinical areas (Gaspersz, 2006:2). Hospital as a health service organization is an institution that is complex, dynamic, competitive, capital-intensive, multidisciplinary work-intensive, and is influenced by an environment that is always excessive, but the hospital is always consistent in carrying out its mission as a social service institution. The most important thing is to serve the community and always notice service ethics. Therefore, to provide excellent service to the community, it is necessary to define a vision, mission, objectives, targets, and indicators of success grouped into a strategic plan.

Hospitals, as a type of Public Service Agency/*Badan Layanan Umum (BLU)*, provide public health services by the 1945 State Constitution article 28H paragraph (1). Everyone has the right to receive

health services. Therefore, the availability of health services that are equitable, excellent, and oriented to patient satisfaction is one of the factors that every hospital must fulfill. This can be interpreted that the hospital is required to have good performance. Fulfilling these demands must be supported by quality and professional human resources, as well as adequate equipment to support the continuity of hospital operations.

Persahabatan Hospital is a type A government-owned hospital based on the Decree of the Minister of Health Number 514/MENKES/SK/III/2011 under the Indonesian Ministry of Health, located in Rawamangun, East Jakarta. Persahabatan Hospital provides various health services such as outpatient, inpatient, emergency department, and other supporting services. Persahabatan Hospital became a national respiration referral center through the Decree of the Minister of Health of the Republic of Indonesia No.HK.02.02/MENKES/566/2016, which provides professional health services and prioritizes patient satisfaction and trust in services.

Persahabatan Hospital will have a total of 212,700 patient visits in 2021. The hospital's ability to attract and retain new patients is a function that is not derived from products or services but is related to patient service and the reputation of the hospital, both inside and outside the hospital. Finding new patients is more difficult and more expensive than maintaining old patients. So far, Persahabatan Hospital in measuring its performance has only used traditional performance measurements, namely comparing the targets set with the realization of revenue, as well as service standards. This measurement is considered inadequate because it only uses a general assessment standard, oriented on hospital income received by predetermined targets. In contrast, hospital performance evaluation must look at financial and non-financial aspects.

In previous research by Kusdiana et al. (2021), it was successful in revealing that measuring hospital performance using the Balanced Scorecard implemented at Muhammadiyah Hospital shows that the performance from a financial perspective has been economical and efficient in 2019 - 2021, while financial performance has also been effective in 2019 - 2021. Hospital performance from a customer perspective for the percentage of customer retention

and customer acquisition is reasonable. Performance from an internal business perspective for 2019 - 2021 could be better, where the rates of Bed Occupancy Ratio (BOR), Bed Turn Over (BTO), and Turn Over Interval (TOI) values are not by the standards of the Ministry of Health. From a growth and learning perspective, performance shows a good percentage in 2019 - 2021.

Based on this research, the authors analyzed the elements of the Balanced Scorecard to measure the performance of Persahabatan Hospital from various aspects, including financial aspects, customer aspects, internal business aspects as well as learning and growth aspects based on the vision, mission, and objectives described in the organizational strategy. After measuring the financial and non-financial factors, it is hoped that it will become a reference for performance measurement at Persahabatan Hospital to be better. The main problem studied is "What is the Description of Performance Measurement Using the Balanced Scorecard Method at the Persahabatan Hospital in 2021?"

2. LITERATURE REVIEW

Performance Measurement

According to Krismiaji & Aryani (2011: 346), performance measurement is a process of quantifying the efficiency and effectiveness of an action. Performance measurement shows whether an organization has achieved the targets set at the strategic level and the operational level. According to Renyowijoyo (2013: 143), performance appraisal is part of the control system. Performance appraisal is carried out to determine the level of efficiency and effectiveness of the organization in achieving organizational goals. Management accounting plays a role in making key performance indicators and units of measure for each activity. According to Sa'adah & Maksum (2018: 4), performance measurement is the process by which organizations set outcome parameters to be achieved by programs, investments, and acquisitions. Measuring performance often requires statistical evidence to determine how well an organization is progressing toward its goals. The fundamental purpose behind taking measurements is to improve performance in general.

Based on this understanding, it can be concluded that a performance measurement is an act of

measurement that can be carried out on various activities in the value chain that exists in the company. The results of these measurements are then used as feedback which will provide information about the achievement of implementing a plan and the point at which the company needs adjustments to the planning and control activities.

Balance Scorecard

Kaplan & Norton (2001: 1), define the Balanced Scorecard as a management system for managing strategy implementation, measuring performance as a whole, communicating vision, strategy, and objectives to stakeholders. The word "Balanced" in the Balanced Scorecard refers to the concept of balance between various perspectives, timeframe (short and long), and scope of attention (internal and external). The word scorecard refers to the organization's performance plan, parts, and quantitative measures. Mulyadi (2001: 1) defines the Balanced Scorecard based on the origin of the word, namely Balanced (balanced) and Scorecard (scorecard). The meaning of the Balanced Scorecard, according to the phrase origin, is a card that is used to record a person's performance score. The scorecard can also be used to plan the score to be recognized by future personnel. Through the scorecard, the score to be realized by personnel in the future is compared with the actual performance results. The results of this comparison are used to evaluate the performance of the personnel concerned. The word balanced is intended to show that personnel performance is measured from; financial and non-financial, short-term and long-term, internal and external.

Customer Perspective

From a customer perspective, the company identifies customers and market segments to enter. In addition to being required to satisfy customers, business unit managers must translate strategic mission statements into objectives tailored to specific markets and customers. Performance from this perspective reduces the number of future customers (Kaplan & Norton, 2001). Mahmudi (2005:92) explains that the customer perspective on public sector organizations focuses on fulfilling community satisfaction by providing affordable quality public goods and services. Fulfillment of customer

satisfaction public sector organizations must identify the factors that influence customer satisfaction, then make measurements of these satisfactions. Measuring customer satisfaction is an essential thing for every organization to do. According to the theory of service quality from Parasuraman et al. (1988), customer satisfaction is influenced by five dimensions; tangibility, reliability, responsiveness, assurance, and empathy.

Internal Business Process Perspective

From the perspective of internal business processes, it is necessary to identify various critical internal processes the organization controls. Internal business process measures focus on various internal processes that majorly impact customers and the achievement of the company's financial goals. The Balanced Scorecard approach generally identifies the processes that the company must well master to meet customer and financial goals. The internal business process perspective reveals two fundamental performance measurement differences between the traditional and Balanced Scorecard approaches. The conventional approach focuses on the current business process approach. Meanwhile, the Balanced Scorecard approach generally identifies new processes that must be adequately mastered to meet various customer and financial goals (Gasperz, 2002:19).

Learning and Growth Perspective

Based on the average value of the learning and growth perspective, the ability and motivation factors can be categorized as good. This is due to efforts to motivate employees at Persahabatan Hospital to always work together as a team in completing work so that they can motivate themselves even though the provision of benefits is still lacking. As stated by Ilyas (2002) that rewards are a form of appreciation for work performance carried out by employees; the absence of rewards can cause employee dissatisfaction and potentially lower their commitment because employee commitment will increase if they gain widespread recognition for their success in carrying out their work so that it will motivate personnel to produce optimal performance.

Financial Performance

Strategic themes for a financial perspective commonly displayed in the third stage of the business cycle are: growth and diversity of sources of income, cost reduction and/or increased productivity, and asset utilization and investment strategies (Gasperz, 2006). From the financial perspective of hospital management, Sabarguna (2007:29) explains that basically, automatic cost savings must already be part of the implementation of services and is an important thing to pay attention to from a financial perspective. The implementation of costs in hospitals needs to go through four stages; cost awareness, monitoring, management, and gift costs. This is usually done by hospitals trying to increase the number of patients

through marketing efforts that are carried out simultaneously to create savings so that they will obtain more excellent added value to spur hospital development further. Mahmudi (2005: 101) explains the purpose of a financial perspective related to efforts to improve financial performance by increasing revenue while reducing costs, and efforts to increase financial independence which can be used to improve services.

Previous Researches

This research refers to previous research; here are some previous studies that discuss issues related to the Balanced Scorecard, including the following:

Table 1: Previous Research

No	Name of Researcher and Year of Research	Research Title	Research Results
1.	Wiguna et al. (2019)	Application of the Balanced Scorecard as a Benchmark for Performance Measurement	The results showed that Dwi Sari Lubuklinggau Mother and Child Hospital measuring financial performance was only based on financial reports by looking at revenue growth and had not implemented performance measurement with the balanced scorecard. The application of the balanced scorecard at the Dwi Sari Lubuklinggau Mother and Child Hospital using four perspectives on average shows good performance, there are only a few performance measurement indicators from the customer perspective and internal business process perspective, which show poor performance.
2.	Rosulong & Aziza (2019)	Analysis of Performance Measurement Using the Balanced Scorecard Approach at Sultan DG. Hospital Raja Bulukumba	The results of the study generally show that 1) Sultan Dg. Hospital. Raja Bulukumba makes it possible to apply a Balanced Scorecard to measure organizational performance because all aspects can be measured with a Balanced Scorecard. The application of the Balanced Scorecard is possible because of the Sultan Dg. Raja Bulukumba has formulated his vision, mission, and strategy and the research results show that the performance of Sultan Dg. Raja Bulukumba is said to be quite good when using the Balanced Scorecard. And 2) performance measurement of Sultan Dg Hospital. Raja Bulukumba used the Balanced Scorecard for a period of 2 years showing good results.
3.	Citradika & Satrio (2021)	Implementation of the Balanced Scorecard in the Batang District General Hospital	The results of this study stated that hospitals need to build participation and commitment from every employee because their contribution influences the achievement of the hospital's vision and mission.

No	Name of Researcher and Year of Research	Research Title	Research Results
			Performance measurement using the balanced scorecard method as a framework in which performance measurement can be extended to indicators on the four perspectives (financial perspective, customer perspective, internal business process perspective, and growth and learning perspective) by making adjustments or modifications where the customer perspective is the ultimate goal.
4.	Kusdiana et al. (2021)	Hospital Performance Analysis Based on Balanced Scorecard at Muhammadiyah Hospital	The results of the study show that the performance from a financial perspective has been economical and efficient in 2019-2021, while the financial performance has also been effective in 2019- 2021. Hospital performance from a customer perspective for the percentage of customer retention and customer acquisition has been good. Performance from an internal business perspective for 2019-2021 is not good, where the percentages of BOR, BTO, and TOI values are not by the standards of the Ministry of Health. From a growth and learning perspective, performance shows a good percentage in 2019 - 2021.

3. RESEARCH METHODS

This study uses a qualitative method. According to Moleong (2010: 6), qualitative research is a research that intends to understand phenomena about what is experienced by research subjects, for example, behavior, perceptions, motivations, and actions holistically, and using descriptions in the form of words and language, in a special natural context and by utilizing various natural methods. The object of this research is the Persahabatan Hospital, which is located in Rawamangun, Jarkata Timur. The time of this research was carried out in March 2022. This hospital is a service company that continues to make efficient and effective efforts to improve hospital performance. The scope of this research is limited to the study of implementing the Balanced Scorecard in hospitals in assessing performance by translating the hospital's vision, mission, and strategy to achieve the goals and strategic objectives that have been set.

The data collection technique used two reference data sources, namely primary and secondary data. Primary data is a source of research data obtained directly from sources (not through intermediary media) and can be in the form of subject opinions,

observations through interviews, and questionnaires. While secondary data is a source of research data obtained indirectly through intermediary media (obtained and recorded by researchers). The steps used for data collection techniques in this study are observation, interviews, and documentation. The key informant in this study was the Hospital Planning and Evaluation Installation to obtain information regarding innovation development and operational data, Hospital Human Resources Installation to obtain data regarding employees' training, outpatient installation and inpatient installation to obtain the number of rooms, and Hospital Health Promotion Installation (*IPKRS*) to get hospital profiles.

The data analysis used is a descriptive approach, a data management technique using detailed explanations based on theories related to the problems to be discussed by the researcher. The steps used in analyzing the data are as follows: 1) Collecting hospital data such as an overview, a brief history of the location of the hospital, organizational structure, vision and mission, strategy, and other information that describes the hospital. Then the data is processed according to the data processing techniques used for

the research process. 2) Researchers evaluate and measure hospital performance by using the Balanced Scorecard as a benchmark, grouping them into each perspective, namely the financial perspective, customer perspective, internal business process perspective, and learning and growth perspective. 3) Then, the researcher measures the four perspectives through vision, mission, and strategy through documentation. 4) Concluded results of the research and provided suggestions for the hospital management after the assessment process has been completed.

4. RESULTS AND DISCUSSION

Persahabatan Hospital is a type A hospital owned by the government and is a national respiratory referral center hospital. Persahabatan Hospital is a hospital that always provides the best service for its patients. The vision, mission, and motto of the Persahabatan Hospital are as follows:

Vision: Becoming an International Standard Hospital with Respiration Excellence.

Mission: 1) Carry out quality and safety-oriented health services based on the latest technology; 2) Carry out the function of the National Respiration Referral; 3) Carry out international standard, environmentally friendly, and efficient governance; 4) Carry out education, research, and training in the field of medicine and health.

Motto: "Caring With Friendship"

The Balanced Scorecard method is a performance measurement that is not only from a financial perspective but also from a non-financial perspective. In this case, it can help management to advance the hospital's performance. Because the Balanced Scorecard is a measurement result reviewed in a comprehensive, coherent, and balanced manner between financial and non-financial measurements.

The following is a performance measurement of the Persahabatan Hospital, which is measured using the four perspectives in the Balanced Scorecard method, namely:

Financial Performance

Financial performance is essential because in this financial performance is a form that is obtained from the hospital for all kinds of activities during a certain period. Financial performance measures provide clues as to whether the hospital is providing an increase or not in revenue. The benchmarks used to measure financial performance are as follows:

Revenue Growth

Revenue growth from a financial perspective is calculated by comparing the percentage increase in income from the previous period so that the company can see how it can increase its income. The calculation is shown in table 2.

Table 2: Revenue Growth of Persahabatan Hospital in 2020-2021

Year	Total Revenue (Rp)	Revenue Growth (%)	Trend of Annual Revenue
2020	Rp 542,827,028,394	8 %	-
2021	Rp 559,751,479,713	19.67%	Increase

Based on table 2, it is shown that Persahabatan Hospital experienced an increase in revenue in 2020-2021. In 2020 the income level is 8%, while in 2021 the income level is 19.67%, meaning that the income level has increased by 11.67%. This increase in revenue was due to a rise in the number of outpatient and inpatient installation visits at the Persahabatan Hospital because in 2021, it reopened non COVID-19 health services. Persahabatan Hospital in 2020 was appointed as a national COVID-19 referral center to serve patients who have been confirmed with the COVID-19 virus.

Return on Assets (ROA)

Return on Assets (ROA) used by the company to assess the company's ability to obtain income from the assets used. The research results produced Return on Assets (ROA) for 2020 to 2021, as in table 3.

Table 3: Return On Asset (ROA) of Persahabatan Hospital in 2020-2021

Year	Net Profit (Rp)	Total Asset (Rp)	ROA (%)
2020	Rp 43,426,162,271	Rp 4,091,170,523,250	1.06%
2021	Rp 16,924,451,319	Rp 4,104,401,802,424	0.41%

Based on table 3, it can be seen that the Return on Assets (ROA) during 2020-2021 has decreased. The amount of Return on Assets (ROA) of Persahabatan Hospital is influenced by net income and total assets. Even though total assets have increased yearly, net profit declined in 2020-2021. Return on Assets (ROA) in 2020 was 1.06% and decreased in 2021 by 0.41%. A decrease in net income caused a decline in Return on Assets (ROA) while total assets increased yearly. The drop in profit was also affected by the COVID-19 pandemic, where the Persahabatan Hospital closed non-COVID-19 services during the 2020 pandemic until mid-2021.

Customer Perspective

The customer perspective seeks to increase customer confidence in the company's products or services. Thus customers become loyal and loyal to the services provided by Persahabatan Hospital.

Table 4: Total Patient Visits of Persahabatan Hospital in 2020-2021

Year	Total Patient Visits	Description
2020	168,130 patients	-
2021	212,700 patients	Increase 26.5%

Table 4 above shows that the total number of patient visits in 2020 was 168,130 patients; in 2021 there were 212,700. This shows an increase of 26.5%. This happened because, in 2020 Persahabatan Hospital was designated as a national COVID-19 referral hospital, so patients are worried about going to the Persahabatan Hospital. In 2021 Persahabatan Hospital reopened non-COVID-19 health service and patient visits have increased due to adaptation to new habits during the COVID-19 pandemic by implementing strict health protocols.

Internal Business Process Perspective

Internal business processes are activities to optimize the use of company assets in achieving new effective and efficient products or services and working methods. This perspective is divided into three stages including:

1) Innovation Process

Persahabatan Hospital has issued an innovation that is used to assess internal business processes. This innovation includes programs such as patient telemedicine, educational lay webinar, lung

transplant surgery, and osteosarcoma surgery. Persahabatan Hospital issued a breakthrough through a telemedicine program for patients who will consult with doctors during the COVID-19 pandemic without having to come to the hospital. Patients carry out virtual consultations via zoom meetings with doctors who have been ordered beforehand.

In addition, an educational lay webinar program for patients and the public has been carried out to provide education about health during the COVID-19 pandemic, such as how to do proper self-isolation, how to apply good health protocols, etc. These programs are expected to increase patient visits.

2) Operational Process

Persahabatan Hospital has carried out its operational processes well. This hospital provides cardiopulmonary exercise test (CPET) examination facilities to check lung health conditions, an isolation room for cases of viral pneumonia, and complete and sophisticated medical equipment to maximize doctors' performance in providing health services to patients. The ease of the payment system, the hospital's handling of emergency patients using predetermined Standard Operating Procedures, and the friendliness of the hospital staff support the service. The hospital carries out the repair process for patient complaints about facilities and infrastructure. Persahabatan Hospital strives to be even better by making improvements that are complained of so that patients are comfortable undergoing treatment.

3) Internal Service Process

In this internal process, the measurement includes; a) Provision of clean water. The source of water used is piped clean water. Piping water in the Persahabatan Hospital was declared clean by the RI Minister of Health No. 416/Menkes/Per/IX/1990 concerning Clean Water Requirements and Physical, Biological, and Chemical Results. The clean water in the hospital meets the recommended requirements. Sanitary water inspection at Persahabatan Hospital is carried out every six months. b) Wastewater Management. The liquid waste generated by the

hospital is collected at the *Instalasi Pengolahan Air Limbah (IPAL)* outlet of the Persahabatan Hospital. This liquid waste comes from daily hospital operations, such as outpatient activities, supporting installations, feces, etc. which will be processed centrally at the IPAL. For wastewater management, an inspection is carried out every three months. Wastewater management in hospitals meets *Lembaga Akreditasi Rumah Sakit (LARS)* quality standards. c) Environmental Health. This is related to food and drinks served by the hospital for patients. The food served by the hospital meets the requirements according to RI Minister of Health No. 1204/Menkes/Sk/X/2004 concerning Hospital Environmental Health Requirements. The foods tested included meat cakes and *tempe orek* in the food test that met the proposed requirements.

Growth and Learning Perspective

The growth and learning perspective in the Balanced Scorecard method is the ability of the organization to make improvements and changes by utilizing the organization's internal resources. This perspective is critical as the organization continuously cares about its employees, monitors their welfare, and increases its knowledge of employees. This growth and learning perspective is measured using employee retention, work productivity, and training and seminars to broaden employee insights.

Table 5: Employee Retention of Persahabatan Hospital in 2020-2021

Year	Total of Employees Leaving	Total Employees	Percentage
2020	20	2,078	-
2021	15	2,125	Decreased by 25%

Table 5 shows that the number of employees who left in 2020 was 20 people, and in 2021 there were 15 people. The data shows a decrease of 25%. The employee's departure was caused by permanent *BLU* employees and contracted *BLU* employees with a long working period but no appointment as civil servants (*Pegawai Negeri Sipil/PNS*).

Work Productivity

The work productivity of Persahabatan Hospital in 2020-2021 is shown in table 6 below:

Table 6: Work Productivity of Persahabatan Hospital in 2020-2021

Year	Total Revenue	Total Employee	Work productivity (%)
2020	Rp 542,827,028,394	2.078	25%
2021	Rp 559,751,479,713	2.125	26%

Table 6 shows that employees' work productivity in 2020-2021 has increased by 1%. This is due to the many influences from the increase in revenue earned by the hospital in 2021 and an increase in the total of employees in the hospital in 2021.

Training and Seminars

Training and seminars attended by employees are used to determine the hospital's ability to carry out training and education activities for its medical staff for skills and the learning process. In 2020, 43 types of training programs were attended by Friends of Persahabatan Hospital employees and 54 participants. In 2021, there will be an increase of 48 programs attended by 82 participants. This increase is because employees need to add helpful insight and knowledge to improve employees' abilities when treating patients.

The increase in the number of participants in 2021 was because the program required extensive knowledge for all employees, so many employees were included in the program. However, the improvement of the program is likely good because Persahabatan Hospital has been able to increase the motivation of its employees to participate in existing training.

5. CONCLUSIONS AND SUGGESTIONS

Conclusions

Based on the data obtained and the analysis that has been carried out, it can be concluded: (1) Implementing the Balanced Scorecard using four perspective measurements to achieve the vision and mission at Persahabatan Hospital is good. Persahabatan Hospital applies the Balanced Scorecard as a benchmark for its performance as the achievement of its vision and mission. (2) From a financial perspective, the indicators considered are revenue growth and profitability, which are already good

because they increased in 2021. (3) From the customers' perspective, the indicators that are taken into account are patient visits. This has been said to be good because patient visits increased in 2021. (4) From the perspective of internal business processes, it has been said to be good because it aligns with the vision and mission of Persahabatan Hospital to become an International Standard Hospital with Respiration Excellence. (5) From a growth and learning perspective, it has been said to be good because it is the vision and mission of Persahabatan Hospital to carry out education, research, and training in the medical and health fields.

The results of this study indicate that Persahabatan Hospital improved employees' skills so that employees can develop innovations and provide services to patients in an amicable manner. Furthermore, innovation and friendly service will result in patient satisfaction, so more and more patients visit. Finally, income has increased, which is shown from a financial perspective.

Suggestions

The hospital should use the Balanced Scorecard method in measuring its performance because it is a balanced and coherent measurement that can evaluate its performance to achieve its vision and mission. From a financial perspective, the hospital should continually develop the latest innovations so that more and more patients visit the hospital, which has an impact on increasing revenue and profits generated each year, improving facilities and infrastructure for the convenience of patients in carrying out health care needs to be carried out continuously.

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