ANALYSIS OF PERFORMANCE MEASUREMENT USING THE BALANCED SCORECARD METHOD

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ABSTRACT

Background: *Performance measurement plays a major role in the world of organizations, one of which is hospitals, due to the performance appraisal it can be seen the effectiveness of determining a strategy and its implementation within a certain period of time.*

Objective: *The research objective was to determine the performance of Madani Hospital in Pekanbaru City using the Balanced Scorecard method.*

Method: *The research was conducted using a quantitative method.*

Result: *The results showed that the performance of Madani Hospital Pekanbaru City in terms of customers showed that inpatients expressed satisfaction with the services provided, although there were several indicators that were unsatisfactory, while from a financial perspective the economic ratios, efficiency and effectiveness were generally good, then the internal business perspective of the performance of RSD Madani Pekanbaru City can be seen from the ratios of BOR, ALOS, TOI, and BTO which show results that are not ideal values. From the ratio of GDR and NDR which shows good results, it means that the ratio of GDR and NDR in Pekanbaru City Hospital is ideal according to the provisions of the Directorate General of Community Health and Medical Services.*

Conclusion: *Then the results of the study using the Balanced Scorecard approach can be concluded that the performance of Madani Hospital in Pekanbaru City with a score of 0.09 is included in the "Enough" category.*

INTRODUCTION

Health is a very important thing and is a sector that directly touches the lives of the community, because health is directly related to the survival of each individual

(Ayuningtyas, 2020). Hospitals are defined by Law Number 44 of 2009 concerning Hospitals as health service facilities that offer inpatient, outpatient and emergency services in addition to complete health services.

A hospital is a facility for providing comprehensive medical services to individuals, including inpatient, outpatient, and emergency care. (Permenkes RI, 2019) According to Aurora (in Kosasih et al, 2020) a hospital is a type of organization that oversees the management of various individual health services.

Performance or Performance is the design of a strategic plan which is described in the activity program, organizational vision and mission and policies in achieving a goal and target in the implementation targets of an organization (Hidayat, 2018). Strategic planning is needed in creating a quality performance and carried out with high commitment in order to achieve a success in an organization. So that performance measurement is very important in maintaining the performance of a management in an organization (Ayuningtyas, 2020).

Feedback from continuous performance monitoring will ensure that future continuous improvement efforts are successful. (Irawan, 2021). So, Performance measures how well people or groups in an organization complete tasks, both in terms of their quality and quantity, to meet certain deadlines. (Funna, 2019).

The performance measurement used in the Government Performance Accountability System (AKIP) is a simple performance measurement, namely by using several selectively selected performance indicators that describe the success of the organization,

goals/targets and activity programs (Effendi in Hartati, 2022). According to Afandi (in Safitri, 2022) explains that performance measurement is a crucial component for a business environment.

Performance evaluation makes it possible to determine whether developing a strategy and implementing it within a certain time frame was successful. (Taher, 2018). It can be known several ways to measure performance in an organization, one of which uses the Balanced Scorecard approach. Hospitals can use the Balanced Scorecard as a management process to set a framework as a guide (Salim, et al, 2022).

Balanced Scorecard or BSC is a strategic management tool (Strategic Based Responsibility Accounting System) that transforms the mission and strategy of a company into operational goals and performance metrics of a company (Soetjipto, 2018). Not just have advantages, but the Balanced Scorecard also has weaknesses to incorporate the role of human resources into performance measurement business organization or company (Nuraidah, 2021)

According to (Zulfajri, 2022) good performance is often caused by internal factors. The objectives and measurements of this Scorecard assess company performance from four perspectives, namely financial, customer, internal business, and learning and growth (Saifuddin, et al 2020:5). Khotimah (2018) stated that the role of human resources is very important in companies, both private

companies and government companiesor BUMN.

According to Sinambela (2017:57) Human resource management is management of human resources as the main resource or asset, through the implementation of management functions and operational functions so that objectives are achievedthe organization that has been determined can be achieved well.

According to Williams quoted by Sa'adah (2018), namely "A Performance consists of a performer engaging in behavior in a situation to achieve results." Management assesses the Company's performance to determine whether the organization's strategy has been implemented effectively or not. (Ramuningsih, 2022).

The main problem that hinders hospitals' progress in improving their performance is culture, organization and managerial practices that are inconsistent with competitive business. Operating practices are not well organized so they require performance analysis tools that can overcome these limitations (Kurniati., 2021). Mach between organizational culture and the characteristics of its members. This can lead to increased job satisfaction so that it will encourage employees to can improve its performance for the better (Kadang, 2022)

Based on interviews during the initial preliminary study that has been carried out, there is information from one of the employees of Madani Hospital Pekanbaru City that most employees of Madani Hospital are transfers or transfers from various Puskesmas in the Pekanbaru City area and the Pekanbaru City Health Office, the problem is that there are differences in the work culture of Puskesmas which tend to go directly to the field while the work culture of the Hospital is more complex and required to work extra. Meanwhile, the results of interviews with patients on March 10, 2023, found complaints from patients who assessed that there was often miss communication between nurses and doctors which resulted in less efficient service and patients still received unfriendly attitudes of health care workers in providing health services to patients.

Table 1
Service Indicators of Madani Regional Hospital in Pekanbaru City

Installation	Number of Patients		
	2020	**2021**	**2022**
Hospitalization	305	966	969
Outpatient	8735	8931	8917

Source: Primary data

Based on patient visit data in table 1.1, it shows a very significant increase in the number of inpatients from 2020 to 2021, which causes employees to work extra to provide the best service.

Departing from this situation and condition is what encourages researchers, to examine the problem and raise it into a thesis with the title "Analysis of Measurement Performance Using the Balanced Scorecard Method at Madani Kota Regional Hospital Pekanbaru.

METHODS

This research uses a type of quantitative research which can be interpreted as a research method based on the philosophy of positivism, used to examine certain populations and samples, data collection using research instruments, quantitative /statistical data analysis, with the aim of describing and testing the established hypothesis (Sugiyono, 2019).

The type of research carried out uses the case study method, which is research carried out with the characteristics of problems related to the background and current conditions of the object under study, as well as its interaction with the environment so that the conclusions drawn are based on research and only apply limited to the object studied, namely at the Madani Regional Hospital of Pekanbaru City.

The population is the entire research object or objects being studied according to Notoatmodjo, quoted from Bagiana (2022). The population in this study is all employees at the Madani Regional Hospital in Pekanbaru City with a total of 808 employees consisting of leaders, medical records, medical personnel, cashiers, and other related parties and all patients from January as many as 1,026 patients at the Madani Regional Hospital

The design of this study is cross sectional with Purposive Sampling data collection method by determining inclusion and exclusion criteria.

The total number of samples from the study taken from civil servants and inpatients conducted at the Madani Regional Hospital of Pekanbaru City with the number of patients was 65 people from 1026 patients, and 64 employees from 808 Madani Regional Hospital of Pekanbaru City.

RESULT
a. Customer Perspective

Table 1. Inpatient Satisfaction Measurement

Indicator		Total
Assurance	A1	277
	A2	271
	A3	283
Responsiveness	Rs1	277
	Rs2	278
	Rs3	275
Empathy	E1	270
	E2	268
Reabilty	Re1	259
	Re2	270
Tangible	T1	271
	T2	262
	T3	266
	T4	265
Total		**3792**

Source: Questionnaire data that has been processed by researchers

Based on the table above, the level of customer satisfaction achieved by the Madani Regional Hospital reached a score of 3792, thus the performance of the hospital from the perspective of customers seen from the level of satisfaction can be said to be "Satisfied" which means good. This is because the score of 3792 is in the "Satisfied" interval of 3044 – 3822, so the performance can be said to be "Good.

b. Financial Perspectives

In this perspective, it is measured using the value for money measuring instrument developed by Mardiasmo (2002). This instrument consists of 3E, namely, Economic Ratio, Efficiency Ratio and Effectiveness Ratio (Arpita, et al, 2019)

Table 2. Economic Ratio Measurement Results

| Year | Expenses (Shopping) | | Percentage | Performance Criteria |
	Budget (Rp)	Realization (Rp)		
1	2	3	4=(3/2)*100	
2021	7.304.490.000	7.696.385.414	105 %	Uneconomical
2022	27.677.353.169	26.599.365.028	96,11 %	Economical

Source: Financial Data processed by researchers

Based on the data above, that the total expenditure budget of the Madani Regional Hospital of Pekanbaru City in 2021 amounted to 7,304,490,000 and was realized to exceed 100%, namely 105% as much as 7,696,385,414. Expenditure (Expenditure) in 2021 exceeds the target that has been set, so it can be concluded that the performance criteria

can be said to be uneconomical. Meanwhile, in 2022, the targeted expenditure of 27,677,353,169 of 96.11% is realized at 26,599,365,028. Expenditure in 2022 can be concluded that performance criteria can be said to be economical

Table 3. Efficiency Ratio Measurement Results

Year	Income (Rp)	Expense (Rp)	Percentage	Performance Criteria
1	2	3	4=(3/2)*100	
2021	24.706.644.376	7.696.385.414	31,15 %	Highly Efficient
2022	8.515.617.434	26.599.365.028	312,36 %	Unefficient

Source: Financial Data processed by researchers

Based on table 4 above, the total Revenue Budget of Madani Regional Hospital of Pekanbaru City in 2021 is 24,706,644,376 and realized as much as 31.15%, which is 7,696,385,414. Revenue in 2021 can be concluded that the performance criteria are very efficient. Meanwhile, in 2022 the targeted

revenue of 8,515,617,434 exceeds 100%, namely 312.36%, which is realized at 26,599,365,028. Revenue in 2022 can be concluded that the performance criteria can be said to be inefficient, meaning that the revenue obtained this year is not able to achieve the target even less than the target that is not in

accordance with the expenditure used to obtain revenue, the financial performance of the

institution is said to be efficient if a value of less than 100% is obtained (x < 100%).

Table 4. Effectiveness Ratio Measurement Results

Year	Revenue (Expenditure)		Percentage	Performance Criteria
	Target (Rp)	Realization (Rp)		
1	2	3	4=(3/2)*100	
2021	7.304.490.000	24.706.644.376	338,24%	Highly Effective
2022	7.581.156.351	8.515.617.434	112,33%	

Source: Financial Data processed by researchers

Based on the data above, financial performance in the effectiveness ratio can be said to be very effective because it has exceeded the target of 100%, namely in 2021 of 338.24% and in 2022 of 112.33%. Financial performance is said to be effective if the value reaches 100% (x ≥ 100%).

c. Internal Business Perspective

Performance measurement from an Internal Business perspective is to find out what quality the hospital provides to its

customers, so that the company is able to know what the company should prioritize for its customers (Saputra, 2020). For the measurement of the ratio results, it can be seen from the increase in Bed Occupancy Rate (BOR), Bed Turn Over (BTO), Internal Turn Over (TOI), Average Leangth of Stay (ALOS), Net Death Rate (NDR), Gross Death Rate (GDR) from 2021-2022.

Table 1 . Operating Results of Internal Business Process Perspective Indicators 2021-2022

Indicator	Year		Ideal	Average
	2021	2022		
BOR (%)	16,88%	6,31%	60-85%	11,60%
BTO (kali)	7,05	6,84	40-50	6,95
TOI (hari)	43,03	50,01	1-3	46,52
ALOS (hari)	7,94	2,42	6-9	5,18
NDR (org)	0	0	<25	0
GDR (org)	19,67	14,77	<45	17,22

Source: Primary Data

1) *BOR (Bed Occupancy Rate)*

The standard level of BOR that has been determined by the Ministry of Health of the Republic of Indonesia is 60%-85%. The percentage of BOR in 2021 was 16.88%, while in 2022 it was 6.31%. So it can be concluded that in 2021 and 2022 the BOR level at the Madani Regional Hospital in Pekanbaru City

is far from the standard set by the Ministry of Health of the Republic of Indonesia.

2) BTO *(Bed Turn Over Ratio)*

The standard level of BTO that has been set by the government is 40-50 times. The percentage of BTO in 2021 was 7.05 times, while in 2022 it was 6.84 times. So it can be concluded that the percentage of BTO is less than the standard set by the Ministry of Health

of the Republic of Indonesia. This means that in 2021 and 2022 the number of patients is not balanced with the number of beds that have been provided.

3) TOI *(Turn Over Internal)*

The TOI standard level set by the Ministry of Health of the Republic of Indonesia is 1-3 days. TOI shows the lag in bed usage between old patients and new patients. The amount of TOI in 2021 was 43.03 days, while in 2022 it was 50.01 days. So it can be concluded that the hospital is quite long and slow in providing services to patients so that the pause in bed use far exceeds the standards set by the Ministry of Health of the Republic of Indonesia.

4) ALOS *(Average Leght Of Stay)*

The standard level of ALOS that has been set by the Ministry of Health of the Republic of Indonesia is 6-9 days. Based on the table above, the magnitude of ALOS in 2021 is 7.94 days while in 2022 the magnitude of ALOS is 2.42 days. This means that in 2021 the ALOS level is in accordance with the standards that have been set, while in 2022 the ALOS level is still below the standard set by the Ministry of Health of the Republic of Indonesia, in other words the average patient in 2022 Madani Regional Hospital Pekanbaru City returns home faster than the minimum standard.

5) NDR *(Net Death Rate)*

The standard NDR level set by the Ministry of Health of the Republic of Indonesia is ≤ 25%. NDR indicates the patient's mortality rate calculated after 48 hours of treatment. The NDR rate in 2021 and 2022 showed 0%. So it can be concluded that the NDR rate of Madani Regional Hospital of Pekanbaru City from year to year can be said to be good because it is ≤ 25%.

6) GDR *(Gross Death Rate)*

The standard GDR level set by the Ministry of Health of the Republic of Indonesia is ≤ 45%. Based on the table above, in 2021 it showed a GDR rate of 19.67%, while in 2022 it showed a GDR rate of 14.77%. This means that in those years the GDR level of Madani Regional Hospital in Pekanbaru City experienced an increase in performance in service to patients during the healing process.

DISCUSSION

Reviewing the development of the Hospital over a two-year period, precisely in 2021 and 2022, to be used as the basis for evaluation in 2023, this study will use the Balanced Scorecard technique to evaluate the performance of the Madani Regional Hospital in Pekanbaru City.

CONCLUSION

The results of the overall performance measurement of the Madani Regional Hospital of Pekanbaru City show that the performance of the Madani Regional Hospital of Pekanbaru City is included in the "Sufficient" category seen from the four perspectives, namely financial, customer, internal business and learning and growth perspectives.
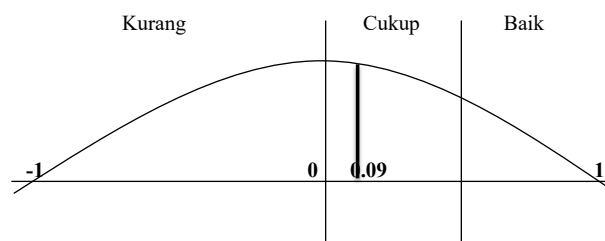
Table 2. Balanced Scorecard Assessment Score RSD Madani in Pekanbaru City

No	Indicators	Criterion	Score
1	Customer Perspective Performance		
	• Inpatient Satisfaction	Good	1
2	Financial Perspective Performance		
	• Economic Ratios	Less	-1
	• Efficiency Ratio	Good	1
	• Effectiveness Ratio	Good	1
3	Internal Business Perspective Performance		
	• DRILL	Less	-1
	• LOS	Less	-1
	• BTO	Less	-1
	• YOU	Less	-1
	• NDR	Good	1
	• GDR	Good	1
4	Growth and Learning Perspective Performance		
	• Employee Satisfaction Level	Good	1
	Total		**1**
	Average Score		**0,09**

Source: Data processed by researchers

From the score data in the table above, it can be seen that the total score weighted results of Madani Regional Hospital Pekanbaru City is 1 of 11 performance measures. So, the average obtained from the calculation is 1/11 = 0.09. Then obtain the average from the weighted score results in the table above, To categorize the performance of Madani Regional Hospital in Pekanbaru City as "less", "sufficient", or "good", a scale must be made. This scale can be used to measure how well the Madani Regional Hospital in Pekanbaru City is performing. The picture below is the Madani Regional Hospital in the performance scale of Pekanbaru City.

Picture 1
Performance Assessment Scale of RSD Madani Pekanbaru City with *the Balanced Scorecard* Method for 2021-2022

Based on the picture above, it can explain the position of each so that it can be said to be "less", "enough", and "good". The scale can be determined by knowing the boundaries of the predicate area as follows:

$-1 \leq x < 0$ = Less

$0 \leq x \leq 0.5$ = Sufficient

$0.5 < x \leq 1$ = Good

Thus, the results of measuring the performance of the Madani Regional Hospital of Pekanbaru City as a whole are in the "Enough" category with a total score of 0.09. This means that the performance of the Madani Regional Hospital in Pekanbaru City has not been good when measured by the *Balanced Scorecard method approach.*

The assessment score above is in line with the results of Agus Salim's research (2022) conducted at Puri Husada Tembilahan Hospital, which as a whole is in the Sufficient category where the performance of Puri Husada Tembila Hospital is not good when measured by the *Balanced Scorecard method*.

SUGGESTION

To the Madani Regional Hospital of Pekanbaru City, it is hoped that in the future in

measuring the performance of the hospital can use the *Balanced Scorecard method* to evaluate its performance every year so that the results of performance evaluation are obtained comprehensively and plenary by adding several other performance indicators.

Then, to increase the number of patient visits, RSD Madani Pekanbaru City must continue to provide high quality care to patients and focus on patient satisfaction.

Hospitals need to pay attention to employee happiness because it will have an impact on how well personnel perform. By rewarding staff, improving work processes, and developing training programs, hospitals can improve employee morale and professionalism.

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