

Analysis Of Performance Assessment With The Balance Scorecard Approach And Development Strategy At Tenriawaru Bone Hospital In 2022

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Abstract

Performance measurement is an important factor for an organization, both now and in the future. The use of the Balanced Scorecard (BSC) concept is expected to reduce the weaknesses in performance measurement that are only oriented towards financial aspects as well as health service quality indicators. The purpose of this research is to analyze how performance is based on the Balanced Scorecard method at Tenriawaru Bone General Hospital. This study uses a mixed methods approach, namely qualitative and quantitative with a cross sectional approach. Collecting data using questionnaires, interviews, and Document Observation. To obtain data from the questionnaire, the sample in this study were 100 patients and 89 employees. The results show, based on the BSC approach, the learning and growth perspective obtained a score of 11.25, Internal Business Perspective 33.5, Customer Perspective 13, and Finance 19.5, from Tenriawaru the performance calculation of Tenriawaru Bone General Hospital obtained a score of 77.25 and was included in category A (good) from maximum category AAA (Very Good). It can be concluded that the lowest perspective is learning and growth. It is hoped that management evaluates all units for improving hospital performance in the future. For further research, it is better to examine the relationship or influence between perspectives on hospital performance.

Keywords: Performance Assessment, Balance Scorecard, Hospital

INTRODUCTION

In general, hospitals as service organizations have characteristics, namely the resulting performance is intangible and quickly lost, the products provided are more tangible than owned, and customers can participate more actively in the process of producing and consuming services (Kotler and Keller, 2006).

Performance measurement according to Lohman (2003) is an activity of assessing the achievement of certain targets derived from the organization's strategic goals. Performance measurement is a very important factor for organizations because performance measurement is an attempt to map strategy into certain achievement actions (Griffith & King, 2000). The performance measurement system can be used as an organizational control tool, because performance measurement is strengthened by establishing a reward and punishment system (Utami, 2009).

There are still deficiencies above, so a new form of performance measurement appears, namely the Balanced Scorecard. The BSC explains that business unit objectives are not only stated in a financial measure, but are further elaborated into measurements of how the business unit creates value for present and future customers, and how the business unit must improve its internal capabilities, including investing in people, systems, and procedures needed to obtain better performance in the future.

The Balanced Scorecard translates the organization's mission and strategy into operational objectives and measures performance for four different perspectives (Kaplan & Norton., 2000). The four perspectives are a financial perspective, a customer perspective, an internal business process perspective, and a learning and growth perspective. Financial perspective, where financial measures are important to provide a summary of the consequences of economic actions taken by the organization, and to see whether a company's strategy contributes to increasing profits. The customer perspective where the customer is an outsider who uses the company's products at any time, which will be a source of revenue for the company. Internal business perspective, aims to observe various operational processes that are important for the continuity of organizational activities. Learning and growth perspective, aims to identify company infrastructure that must be built or added to create long-term growth and performance improvement.

Several previous studies such as Hartati (2012) examined the application of the balanced scorecard as a benchmark for measuring performance at RSUD Dr. Moewardi Surakarta. The research gave the results of RSUD Dr. Moewardi Surakarta makes it possible to apply the Balanced Scorecard, because with the Balanced Scorecard all aspects can be measured. The implementation of the Balanced Scorecard is possible because the hospital has formulated its vision, mission and strategy and research results show that the hospital's performance is said to be quite good by using the Balanced Scorecard.

Tenriawaru General Hospital is a class B non-educational general hospital owned by the regional government of Bone district. RSUD Tenriawaru as a work unit that fully implements the BLUD financial pattern, is given flexibility in the form of latitude for managers to apply sound business practices to improve public services. long term performance improvement. (Performance Report of Tenriawaru General Hospital)

The assessment was carried out using LAKIP which actually only assessed two performance perspectives, namely related to the customer perspective and internal business perspective, in this assessment there was a decrease in hospital performance. So that there is a more comprehensive measurement method needed to see further related to performance at Tenriawaru Hospital Hospital.

Performance measurement using the BSC can examine tangible and intangible assets, as well as in-depth measurements regarding past performance and future performance, so that an overall evaluation in every line of the organization can be implemented and is very useful in developing strategic plans, especially on a hospital scale. From the explanation above, the researcher is interested in researching Performance Assessment Using the Balanced Scorecard Approach and Development Strategy at Tenriawaru Hospital Bone.

Methodology

Location and Research Design

This research was conducted at Tenriawaru Hospital at Bone District in September – December 2022. The type of research was a mixed method study using an observational study with a cross sectional study approach.

Population and Sample

The population consists of all structural officers, doctors, paramedics, and all patients. The sample selected using the slovin formula consists of 100 patients and 89 hospital employees. The exclusion criteria in this study were members of the population who were on leave, studying assignments, or attending training during the data collection period.

Method of Collecting Data

The instrument used was a questionnaire, interview and document observation to collect data based on the indicator variables in the Balanced Scorecard.

Data Analysis

Univariate analysis was carried out to obtain an overview of the research problem by describing each variable used in the study. Univariate analysis consists of descriptive analysis of research variables. After collecting the data, the results of the calculation of the four perspectives from the BSC indicator will describe the overall performance of the hospital.

Results and Discussion

Learning and growth perspective

Performance measurement on a growth and learning perspective is to use 4 sub-aspects namely Human Resources, Technology and Information, Facilities and Infrastructure, and Disaster Preparedness. Below is described the results of the calculation of the Learning and Growth perspective indicators.

Table 1 Growth and Learning Perspective Score

Sub Aspects	Indicators	Maximum Score	Scores Obtained	Information
Human Resources	Average training hours/employee	3	3	0.100 (JPK \geq 0.80)
	Reward and punishment program	2	1.5	There is a partially implemented program
	HR planning documents	2	1.5	There is a partially implemented program
	Patient Safety Culture	2	0.75	56% ($40 \leq$ BKP $<$ 60)
Technology and Information	Integrated IT Level	5	2	Level 1, not yet integrated into finance
Facilities and Infrastructure	Environmental Cleanliness	2	0.5	0 (Total Value $<$ TOT 5000) No green hospital development program
	Proper Environment	2	0	0 (Black all, measurement not implemented)
	Sarpras Reliability Level	2	2	85.98 (OEE $>$ 80%)
TOTAL ASPECTS OF GROWTH AND LEARNING PERSPECTIVES		20	11.25	Medium (6.7 – 13.6)

Source: Primary Data, 2022.

From Table 1 above, the Total Score from the Learning Perspective and is 11.25 and is included in the Moderate category (6.7 – 13.6). The lowest sub-aspect is from the aspect of facilities and infrastructure, because there are no reports from the relevant departments. And the highest sub-aspect score is Human Resources, namely the average hours of employee training with a maximum score of 3.

The low score is due to the lack of reporting, especially related to cleanliness and the environment, so it greatly influences performance appraisal, especially in the perspective of growth and learning. Evaluations related to cleanliness (green hospital program) and the environment are important, because the results of these evaluations will describe the cleanliness and environmental conditions in Tenriawaru General Hospital. These results are expected to be of concern to management in evaluating the performance of the environmental sector.

One aspect with the highest score is Human Resources. The average employee training gets the highest score with a score of 3 out of a maximum score of 3. Any hospital can do it. Like hospitals in general, Tenriawaru General Hospital has also initiated or sent delegates to conduct training. The average percentage of employee training hours based on formula calculations reaches 0.80, so that a score of 3 is obtained with a maximum value of 3. So that it can be stated that Tenriawaru General Hospital is adequate in carrying out employee training programs. Several previous studies on training, on employee performance To realize the implementation of health services ranging from basic and specialist medical services that are quality, effective, efficient, accountable so that customer satisfaction. From the survey results, customer satisfaction reached 93%.

From a good training program, proven in improving performance to achieve customer satisfaction to employees and internal services that meet standards. In contrast to the results of research from Ernawati (2012) Various methods have been carried out by RSSA to improve employee performance, including by providing continuous and continuous training for nurses. salary and no rewards for employees who perform well.

Tenriawaru Bone Hospital is committed to improving the quality of employee performance, one of which is through reward and punishment programs. From the results of document tracing, the hospital has a reward program that has been implemented and has not implemented punishment consequences for employees who violate it, so the score obtained based on the BSC indicator dictionary is 1.5 (There is a partially implemented program) from a maximum score of 2. The absence of reward or punishment has an effect on employee motivation in providing services because employees feel bored with the work cycle being undertaken. The implementation of reward and punishment for employees will greatly affect performance (Edy, 2008).

Emit, et. Al, (2019) states that the level of employee reward is able to encourage achievement with a positive value of 62%, while employee punishment tends to be avoided even though it has a positive value of 0.6%. This study can be concluded that reward and punishment at the Marga Mulya Bekasi Timur Village office have run as expected and has a positive effect on employee performance.

The planning document indicator score is 1.5 (a program is partially implemented) with a maximum score of 2. Good planning will produce a targeted implementation strategy that must be accompanied by a comprehensive evaluation. Evaluation is needed to review what happened before, the obstacles, the problems faced, how far the understanding of the material provided is. With an evaluation, you can find out where the deficiencies are so that they can be corrected. (Awaluddin, 2018)

In addition, the Percentage of Patient Safety Culture at Tenriawaru Bone General Hospital reaches 52% or is in the moderate category. Safety culture is an important factor for understanding efforts to promote safe patient care. These results provide service quality implications for hospital leadership. When leaders prioritize safety culture, risks to patients may be ameliorated by staff turnover and increased productivity. this can be used as an investment in patient safety systems to provide reliable and safe care (Brown & Wolosin, 2013)

Based on observations, Tenriawaru Hospital is at the basic level or IT level 1 because the infrastructure and platform refers to the integration of inpatient installations and diagnostic support but has not yet been integrated into the back office (financial).

In a study conducted in England, it was found that hospitals that use Electronic Health Record (EHR) and Electronic Medical Record (EMR) systems have a lower mortality rate compared to hospitals that do not use these systems. EHR itself is believed to be able to help reduce prescription input errors and provide access to support clinical decision making in workflow, as well as provide awareness of the occurrence of medication errors. (Ortyz and Clansy, 2003)

And the last indicator is facilities and infrastructure. And of the three indicators, only the level of reliability of the infrastructure which was obtained by the evaluation report was 85.96%. Facilities and the environment within the hospital must be safe, function properly, and provide a safe care environment for patients, families, staff, and visitors. To achieve this goal, physical facilities, buildings, health infrastructure and equipment and other resources must be managed effectively to reduce and control hazards, risks, prevent accidents, injuries and occupational diseases.

Internal Business Perspectives

Internal Business Process Perspective Assessment includes 9 Sub-Aspects, namely Achievement of Medical Indicators, Infection control measures, Compliance in implementing service standards, Growth and productivity, Timeliness of service, Test sample handling procedures, Utilization, Public Relations, and Innovation. Below is described the results of calculating indicators from the Internal Business perspective, including:

Table 2 Internal Business Perspective Score

Sub Aspects	Indicators	Maximum Score	Scores Obtained	Information
Medical Indicator Achievements	Mortality Rate in the Emergency Room	2	2	1.04% (AKG \leq 2.5%)
	Post Operative Death Rate	2	2	0% (POD $<$ 2)
Infection Control Measures	Nosocomial Infection Rate	2	2	0 % (AIN $<$ 1.5)
Compliance in Implementing Service Standards	Hand Hygiene Compliance	1	1	86% (Yield $>$ 85%)
	Patient Identification Compliance	1	1	100% (Yield $>$ 85%)
	Clinical Pathway Compliance	1,25	1,25	There are 5 CPs implemented in medical records and evaluated
	Compliance Efforts to Prevent the Risk of Falling Patients	1	1	0% (Yield \leq 3 %)
	National Formulary (Fornas) Compliance	1	1	89 (PRF \geq 80)
	Improved Effective Communication	0.5	0.25	60%(Yield $<$ 85)
	Hight Alert Medication Safety Enhancements	0.5	0.5	100 % (Yield = 100)
	Implementation of the Right Location, Right Procedure, Right Patient Process	0.5	0.5	100 % (Yield = 100)
Growth and Productivity	RJ Visits Average Growth	1	0.6	0.96 (0.95 \leq KRJ $<$ 1.00)
	Average Growth of IGD Visits	1	1	1.4 (KIGD \geq 1.1)
	RI Care Day Growth	1	0.8	1 (1.00 \leq RI $<$ 1.1)

	Growth of Radiological Examination	1	0.8	0.99 (1.00 ≤ PO < 1.10)
	Lab Examination Growth	1	0.8	0.9 (1.00 ≤ PO < 1.10)
	Operations Growth	1	0.8	0.93 (1.00 ≤ PO < 1.10)
Punctuality of Service	Completeness of Medical Record 24 Hours After Service	1	0	18.7 (0 < KRM ≤ 20)
	Medical Record Returns	1	0.4	36.8 (30 < PRM ≤ 40)
	Emergency Response Time Rate	1	1	4.4 minutes (ERT ≤ 8)
	Length Of Stay	2	2	3 days (3 < LOS ≤ 9)
	Speed of Service of Prescription of Finished Drugs	0.5	0.4	34.81 (30 < WTOJ ≤ 40)
	Waiting Time Before Operation	0.5	0.5	1631 min/ patient (WTO < 2)
	Lab Result Waiting Time	0.5	0.5	54 minutes (WTL ≤ 3 hours)
	Radiology Result Waiting Time	0.5	0.5	120 minutes (WTL ≤ 3 hours)
	Laboratory Critical Test Reporting Time / Laboratory Critical Results Reporting	0.5	0.4	99 (90% ≤ Results < 100 %)
	Doctor's Visite Time Compliance	1	0.75	91% (90% ≤ 100% < Yield
	Outpatient Wait Time (WTRJ)	0.5	0	103 minutes (WTRJ > 90)
Test Sample Handling Procedure	Elective Operation Delay/Cancellation Figures	1	0.75	2(2 < APO ≤ 3)
	Radiological Result Failure Rate	1,5	1,5	0% (0 < AKR ≤ 1)
	Laboratory Examination Repetition Numbers	1,5	1,5	0% (0 ≤ PPL ≤ 1)
Utilization	Bed Occupancy Rate (BOR)	1	0.75	41% (40 ≥ BOR < 60)
Public relations	Health Counseling	1	1	No Program implemented
Innovation	Percentage of Innovation Service Product Increase	2	0.4	2(2 ≥ PLI < 3)
Total Aspects of Internal Business Process Perspectives		35	33.5	Good (23.3 – 35)

Source: Primary Data, 2022.

From Table 2 above, the Total Score from the Internal Business Perspective is 33.5 and is included in the GOOD category (23.3 – 35). The lowest sub-aspect is Innovation with a score of 0.4 on the Percentage of Product Innovation Service Improvement. And the highest sub-aspect score is the achievement of medical indicators and the level of infection control

Based on the BSC indicator dictionary, the two indicators have met the standard with a maximum score. The emergency mortality rate has been determined to be <2.5 percent, and the score obtained is 1.04%, so that it can be stated that the RDA meets the standard. While the standard for death 2 hours postoperatively is 0%, and the Tenriawaru General Hospital has reached this standard with 0 cases.

This proves that the ER and IBS teams have performed well. The number of personnel and qualifications in accordance with their fields can carry out the service well. In line with Utami's research (2019), that the ability of resources which includes mental and physical abilities has a positive effect on the performance of health services.

In this study the nasocomial rate is an indicator of the aspect of infection control measures. The standard nosocomial infection rate (AIN) is <1.5%, and the percentage of AIN in Tenriawaru Hospital is 0%. This figure shows that AIN has met the standards and based on the BSC indicator dictionary, it gets a score of 2 out of a maximum of 2. Training related to prevention of nosocomial infections for employees has a positive effect on the spread of infection. General precautions are infection control efforts that must be implemented in patient care, at all times to reduce the risk of blood-borne infections. In infection control, the application of standard precautions is very basic in nursing care for everyone regardless of their infection status. Standard precautions must be a routine activity. (Ibrahim, 2019)

Of the eight SOP compliance indicators, there are seven indicators that have met the standards with the maximum score based on the BSC indicator dictionary. The seven indicators namely, Hand hygiene compliance 86% (> 85%), Patient identification compliance 100% (> 85%), Compliance with clinical pathways that have implemented 5 CP in medical records and evaluated, Compliance with patient fall risk prevention efforts 0% (<3%), use of Fornas 89%(>80), increase in high alert medication 100% (Result=100%), and implementation of the process at the right location, procedure and patient 100% (Result=100). Compliance with SOP is influenced by several factors. According to Nazia, et. Al (2014),

Motivation and perceptions influence nurse compliance in carrying out procedures. In addition, knowledge and training provide high awareness in carrying out SOPs in carrying out services. In line with the results of research from Racmawati (2019) that training, knowledge, and employee motivation variables are related to SOP compliance behavior tested with statistical tests showing p-values of 0.008, 0.000, and 0.022. Apart from the indicators above, there is one indicator that does not meet the standards, namely the Improvement of Effective Communication. The result obtained is 60% of the standard 100%.

In assessing service growth and productivity, this study compares the number of services in the previous year and the current year. Of the 6 indicators, 5 indicators did not reach the standard growth score. The average growth of outpatient visits was 0.6, 0.8 inpatient treatment days, 0.8 Radiological Examinations, 0.8 Lab Examinations, and 0.8 Growth Operations. The growth in the number of services is strongly influenced by the number of patient visits, the fewer the number of visits, the lower the number of services in certain units according to their needs. According to Utami et al. (2019) the factor of providing facilities and infrastructure (Provider) greatly influences patient visits to the hospital. Unsupportive facilities such as uncomfortable waiting rooms reduce interest in visiting.

In this study, there are 11 indicators in describing sub-aspects of timeliness of service. Waiting time will greatly affect satisfaction with services and impact on the reuse of services. Of the 11 indicators, there are 2 indicators that are very far from the standard, namely the 24-hour medical record completeness indicator, which gets a percentage of 18.7% from the standard 80%. Completeness of medical record documents is very important because it affects the patient's treatment process and insurance claims. Overall, the causes are a lack of communication, busy doctors and the large number of jobs for medical record workers, no equipment to print medical record forms, not yet having an assembly room and no checklist for assessing the completeness of medical records, lack of socialization and policies related to medical records and the absence of a reward system. and punishment, the arrangement of medical record forms is not systematic and the types of medical record documents are too many and the funds to provide medical record documents are still lacking. Hospitals need to pay attention to these factors so that they can maintain the quality of service, especially the quality of patient medical records (Wirajaya, 2019).

In addition, the outpatient waiting time indicator shows 103 minutes. Outpatient services with an indicator of waiting time for outpatient services is the time required from the patient registering until being received/served by a specialist, namely ≤ 60 minutes. The cause of the long waiting time for patients is due to the lack of officers at the registration counter, BPJS and Jamkesda patients forget or lack of documents, do not bring medical cards (old patients), delays in doctors and BRM distribution for patients who arrive at the polyclinic late, waiting time for patient outpatient services. Sukoharjo Hospital exceeds standards (Dewi et al., 2015)

There are 3 indicators, namely cancellation of elective surgery with a score of 0.75, 0% failure rate of radiology results, and 0% repetition rate of laboratory tests. The three indicators achieve the maximum score. So that it can be stated that the test sample snacks are included in the good performing category.

Good performance in service will affect patient satisfaction. This is evidenced by the results of the patient satisfaction survey which touched 98%, so that patients who go home happy tend to reuse hospital services. In line with the research of Pusungunaung (2019) which states that there is a relationship between the family role factor, the ease and speed of service factors and the reuse of services

Customer Perspective

Performance measurement from the customer perspective is by using 2 sub-aspects, namely Customer Satisfaction, and Rights and Obligations. The following describes the results of the calculation of the Customer perspective indicator:

Table 3. Customer Perspective Score

Sub Aspects	Indicators	Maximum Score	Scores Obtained	Information
Customer Satisfaction	Customer Satisfaction (KP)	1.5	1.5	92%(88.31-100.00)
	Employee Satisfaction (KK)	1.5	1.5	93%(88,31-100,00)
	Speed of Response to Complaints (KRK)	2	2	100 (75<KRK \leq 100%)
	Measurement of patient experience	3	3	96.1% (75<PE \leq 100%)
	Availability of customer relationship (CRM) programs	2	0	No program

Rights and Obligations	Percentage of fulfillment of patient rights	2,5	2,5	100% (75 < HP ≤ 100%)
	Percentage of rs obligation fulfillment	2,5	2,5	100% (75 < KRS ≤ 100%)
Total Aspects of Customer Perspective		15	13 Good	

Source: Primary Data, 2022.

From Table 3 above, the Total Score from the Customer Perspective is 13 and is included in the GOOD category (10-15). The lowest sub-aspect is customer satisfaction with a score of 0 on the availability of a customer relationship (CRM) program. And the highest sub-aspect score is Rights and Obligations with a maximum score for each indicator

From the results of the study, a performance score of 13 was obtained from a maximum score of 15. The score was included in the Good category. The customer perspective includes 2 sub-aspects, namely customer satisfaction and rights and obligations.

The percentage of aspects of customer satisfaction includes 92% patient satisfaction, 93% employee satisfaction, 100% response speed to complaints, 96.1% patient experience measurement and availability of CRM. Of the five indicators, only the CRM program availability indicator received a score of 0. This means that there is no CRM program for the community from Tenriawaru Bone General Hospital.

CRM is very important for the development of a business. This can increase profits in sales. CRM is also important to generate customer loyalty which has a great opportunity to make repeat orders. The more loyal customers, the more profit will be generated. So it is expected that the CRM program can be established by management to increase customer loyalty and satisfaction. (Priambada et al., 2016). Many studies have proven that when consumers are satisfied, they are most likely to be loyal to the company (Garbarino & Johnson, 1999; Rehman, 2012). Likewise, hospital patient satisfaction will also encourage consumers to remain loyal to using the same hospital (Yousapronpaiboon & Johnson, 2013).

For indicators of rights and obligations, get the maximum score because Tenriawaru Bone General Hospital has fulfilled 18 rights and 20 obligations of patients based on Government Regulation no. 47 of 2021. Patient's human rights must be the main basis of the nursing service framework. Non-fulfillment of patient rights in nursing services will have certain legal implications, as stated in Article 55 of Law no. 23/1992, everyone has the right to compensation due to mistakes or negligence committed by health workers (Sudrajat et al., 2008). Patients are consumers/clients receiving health care services who are given the right to make decisions about their own health care, have the right to receive high-quality health care, more rights are respected and the results are fulfilled, so that a higher quality of service will occur (Engender Health, 2008).

Financial Perspectives

Performance measurement from a financial perspective is based on the audited financial reports of Tenriawaru Bone General Hospital. Measurement of the financial perspective measures 5 sub-aspects, namely Liquidity, Profitability, Solvency, Acceptance of Services and Compliance with BLUD Financial Management. The results of calculating financial perspective indicators are described below:

Table 4 Financial Perspective Scores

Sub Aspects	Indicators	Maximum Score	Scores Obtained	Information
Liquidity	Cash ratio	1	0	9.4% (0 < RK ≤ 60)
	Current Ratio	1	0	118% (0 < RL ≤ 120)
Rentability	Collection period	1	0.8	37.45 days (30 ≤ PPP < 40)
	Return on fixed assets	1	0	-1.9% (ROFA=0)
	Return on equity (ROE)	1	0	-1.9% (ROE=0)
Solvency	Debt to Asset	1	1	5.2% (DAR ≤ 35)
Service Acceptance	Fixed asset turnover	1	1	40.9% (PAT > 20)
	Ratio of PNB revenue to operating costs	10	10	105% (PB > 75)
	Percentage of medical records that can be claimed in a month	1	1	98% (Yield > 90 %)
BLUD Financial	Definitive Business Plan and Budget (RBA)	0,25	0.25	Signed, before December 31 and in accordance with PMK

Management Compliance	Financial Statements Based on Government Accounting Standards (SAP)	0,25	0,25	Submitted before deadline
	BLU Income and Expenditure Endorsement Warrant	1	1	Submitted before deadline
	Accounting System	1	1	Using an accounting system of 3 aspects (finance, costs, fixed assets)
	Timeliness of service receipt	1	0	25-30 days (Results >20 days)
	consistency of budgeting and execution planning	1	1	100 (Results \geq 95)
	Revenue growth	1	0,25	-16.2 (< result 6
	Service Rates	0,25	0,25	the rate has been set by the Regent's Regulation
	SOP for Cash Management	0,25	0,25	Exist
	SOP for Receivables Management	0,25	0,25	Exist
	SOP for Debt Management	0,25	0,25	Exist
	SOP for Management of Goods and Services	0,25	0,25	Exist
SOP for Inventory Management	0,25	0,25	Exist	
Total Financial Perspective		25	19.5	GOOD (16.7 – 25)

Source: Primary Data, 2022.

From Table 4 above, the Total Score from the Financial Perspective is 19.95 and is included in the GOOD category (16.7 – 25). The lowest sub-aspect is Profitability with a score of 0 on ROE and ROFA. And the highest sub-aspect score is acceptance of services, with the highest indicator score, namely the ratio of PNBPN revenue to operational costs with a score of 10.

On the Liquidity Aspect, the Cash Ratio Percentage of Tenriawaru Bone General Hospital is 9.4%, based on the BSC indicator dictionary, the score obtained is 0 ($0 < RK \leq 60$) with a maximum score of 1. The cash ratio is one of the liquidity ratios used to measure the ability of a hospital in meeting short term obligations. This ratio is recommended to be above 100% because this ratio shows very liquid assets. The smaller this ratio, the smaller the company is to meet its financial obligations.

This happened because cash and cash equivalents were lower than short-term liabilities. Like BLUDs in general, the goals of Tenriawaru Bone General Hospital are not oriented towards business profits, so that one of these factors causes a low cash ratio, in addition, a decrease in the number of patients, contributes to a decrease in hospital income so that cash and cash equivalents are also low. In line with Todo Elizabets (2015) states that the cash ratio which has decreased is in the unhealthy category, which means Palang Biru Gombong Hospital has a poor performance in fulfilling its short-term obligations with cash and cash equivalents it has.

The current ratio percentage of Tenriawaru Bone Hospital is 118%, based on the BSC indicator dictionary, the score obtained is 0 ($0 < RL \leq 120$) with a maximum score of 1. The standard current ratio is $> 600\%$. So it can be stated that the current ratio of RSUD Tenriawaru Bone is in the very low or not good category. The results of this study are supported by previous research conducted by Rice Agustina (2016) which states that the current ratio affects profit growth. Gustina & Wijayanto (2015) stated that profit growth is influenced by the current ratio.

Billing period (Collection period), namely the ratio that shows the length of the company's trade receivables rotating in days. The length of the billing period for Tenriawaru Bone Hospital is 37.45 days, based on the BSC indicator dictionary, the score obtained is 0.8 ($30 \leq PPP < 40$) with a maximum score of 1. According to Wafula (2019), the average billing period for a company is 30 days, which shows that customers who buy products or services on credit take about 30 days to pay off pending receivables, Bone's seenrawaru is close to standard.

Furthermore, in Solvency includes the Debt to Asset Ratio (DAR). The percentage of DAR at Tenriawaru Bone Hospital is 5.2%, based on the BSC indicator dictionary, the score obtained is 1 ($DAR \leq 35$) with a maximum score of 1. The standard for DAR is $< 35\%$, when the ratio of debt to equity is small, then

profit growth will increase. The reason is that it is higher than the total capital itself, so that it has a higher impact on the company's burden on outsiders, increasing the company's capital sources are highly dependent on outsiders and the amount of the debt burden borne by the company can be reduced. (Princess, 2019)

Aspects of receiving services include fixed asset turnover, the ratio of income to operational costs, and the percentage of medical records that can be claimed. Of the three indicators, the ratio of income to operational costs has the highest score, namely 10 with a maximum score of 10.) is efficient because the company has greater income than expenses, namely operational costs. The ratio of PNPB revenue to operational costs is considered good because it is at a point PB > 75 which is the BLU target score

Performance of Tenriawaru Bone General Hospital based on Balanced Scorecard

The performance of Tenriawaru Bone Hospital is based on the total assessment from the four Balance Score Card perspectives, namely the Growth and Learning Perspective, the Internal Service Process Perspective, the Customer Perspective, and the Financial Perspective, and the total performance scores include:

Table 5. Final Score of Tenriawaru Bone Hospital Performance Based on Balance Score Card Perspective

Perspective	Maximum Score	Scores Obtained	Percentage
Financial Aspect			
Financial Perspective	25	19.5	78%
Non-Financial Aspects			
Growth and Learning Perspectives	20	11.25	56.25%
Internal Business Perspectives	35	33.5	95.71%
Customer Perspective	15	13	86.66%
Total Non-Financial Aspects	70	54.75	78.2%
Total Indicator Score (Financial and Non-Financial)	25+70= 95	19.5+57.75= 77.25	81%
Final Score	Aaa	A (Good)	

Source: Primary Data, 2022.

From Table 5 above, it can be concluded that Tenriawaru Bone Hospital is included in Performance Category A (Good). The highest perspective is the Internal Business Perspective with a score of 33.5 out of a maximum score of 35 (95.71%) and the lowest is the Growth and Learning Perspective with a score of 8.25 out of a maximum score of 20 (56.25%). The balanced scorecard is a strategic management system that translates an organization's vision and strategy into operational goals and measures (Hansen & Mowen., 2003). With the Balanced Scorecard approach, it has a causal relationship that can help the hospital to implement its strategy so that the vision and mission can be achieved. With good financial performance, the hospital is expected to be able to develop its resources, which in turn can support the environment and employees, so that business processes will run effectively and efficiently and lead to achieving customer satisfaction.

Conclusion

The results show, based on the BSC approach, the learning and growth perspective obtained a score of 11.25, Internal Business Perspective 33.5, Customer Perspective 13, and Finance 19.5, from Tenriawaru the performance calculation of Tenriawaru Bone General Hospital obtained a score of 77.25 and was included in category A (good) from maximum category AAA (Very Good). It can be concluded that the lowest perspective is learning and growth. It is hoped that management evaluates all units for improving hospital performance in the future. For further research, it is better to examine the relationship or influence between perspectives on hospital performance.

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