An Analysis of Hospital Performance Based on Balanced Scorecard in Regional General Hospital (Hospital) Singaparna Medika Citrautama (SMC) Tasikmalaya

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Abstract. The Singaparna Medita Citrautama Regional General Hospital (SMC) in Tasikmalaya Regency is a hospital that seeks to improve the quality of human resources that are competitive, have good character and are ready to become a mainstay general hospital in referral health services, providing quality, friendly, comfortable hospital services and accountable, with the motto of serving patients with a smile and a sincere heart. Hospitals need a good performance to achieve these goals, to find out and improve hospital performance, a comprehensive performance assessment is needed from financial and non-financial aspects. The problem in the research is formulated as follows: how is the performance of the SMC Hospital in Tasikmalaya Regency for the 2018–2021 period based on the Balanced Scorecard. The assessment is carried out on four perspectives, namely financial perspective, customer perspective, internal business perspective, and growth and learning perspective. The type of research used is mixed research, which is a research step by combining two forms of research, namely quantitative and qualitative research, the data collected are secondary data and primary data. Secondary data was obtained from the documentation of financial statements, medical record reports, and employment reports. Primary data were obtained through interviews with management and distributing questionnaires to hospital civil servants. The results show that the performance of the financial perspective has been economical and efficient in 2018–2021, while the financial performance has also been effective in 2018–2021. The hospital's performance from the customer perspective for the percentage of customer retention and customer acquisition has been good. Performance from an internal business perspective in 2018–2021 is not good where the percentage values of BOR, BTO, TOI, are not in accordance with the standards of the Ministry of Health. Performance from a growth and learning perspective shows a good percentage in 2018–2021.

Keywords: Balanced Scorecard · Customer perspective · Financial Perspective · Internal Business Process perspective · Learning and Growth Perspective · Performance

1 Introduction

As an institution that serves individual health, hospitals provide inpatient, outpatient, and emergency services. Specifically, a general hospital is a hospital that provides health services in all fields and types of disease [1].

To provide maximum service and customer satisfaction, hospital managers should make some changes in the views and paradigms, both in the external and internal environment of the hospital. This is because the hospital has turned into a service industry that cannot leave the commercial aspect apart from its social role. In addition, the management of hospitals that are capital-intensive, labor-intensive, and technology-intensive, including the management of outpatient services, inpatient care, emergency services, intensive services, pharmacy, nutrition, medical records, financial administration, and others, must be a revenue conversion process be output. The main inputs are patients, doctors, nurses, other employees, and infrastructure. The output is the process of health services [2].

A measuring instrument is required to determine how well the hospital is performing. However, so far, the object is only focused on the financial aspect since it discusses numbers that are easily calculated and analyzed [3]. Along with the development of management science and technological advances, industrial performance measurement systems that usually only rely on a financial perspective are believed to have weaknesses and limitations. Therefore, the financial aspect can no longer be used as the only guideline to take into account the performance of hospital management. Therefore, a real and comprehensive concept is needed for hospitals to improve their performance, both financially and non-financially.

One method of measuring performance that is considered complete is the Balanced Scorecard. The performance measurement method was introduced by Kaplan and Norton after they conducted research for 1 year on 12 companies. This theory consists of two words, the first is balanced and scorecard. The first is the scorecard which is used to design the score to be achieved in the future by comparing the actual performance results. The results of this comparison are used to evaluate the performance of the personnel concerned. While the second is balanced or balanced. Performance measurement tools developed in the Balanced Scorecard are divided into 4 (four) perspectives, namely: (1) financial perspective, (2) customer perspective, (3) internal business process perspective, and (4) learning and growth perspective.

Looking at the four measuring tools, when they are applied to measure the performance of the Singaparna Medita Citrautama Regional General Hospital, Tasikmalaya Regency, they will be able to provide an overview of the hospital's performance as a whole and be more comprehensive, coherent, balanced, both in terms of financial and non-financial. Therefore, this study entitled "Hospital Performance Analysis Based on the Balanced Scorecard at the Singaparna Medika Citrautama Regional General Hospital, Tasikmalaya Regency."

This study combines the performance of the Tasikmalaya Regency SMC Hospital which was inaugurated on February 22, 2011, with performance according to the Balanced Scorecard from 2018–2021. SMC Hospital is located in the capital city of Tasikmalaya Regency.

1.1 Aim of the Study

Generally, this study aims to find out and analyze the performance of SMC Tasikmalaya General Hospital within the period of 2018 to 2021 through the Balanced Scorecard approach. Specifically, this study also intends to:

a. Analyze the performance of RSUD SMC Tasikmalaya Regency from the financial perspective.
b. Analyze the performance of RSUD SMC Tasikmalaya Regency from the customer perspective.
c. Analyze the performance of RSUD SMC Tasikmalaya Regency from the internal business perspective.
d. Analyze the performance of RSUD SMC Tasikmalaya Regency from the growth and learning perspective.

1.2 Significance of the Study

The results of this study contributed to some aspects, such as

a. Some inputs related to management on the development of RSUD SMC Tasikmalaya Regency in formulating business strategies.
b. Some inputs for management on the development of RSUD SMC Tasikmalaya Regency in formulating business strategies.
c. Some inputs for the hospital management in increasing the quality of patients' care.
d. Some inputs for the hospital management in increasing the ability and job satisfaction of employees.
e. An assessment material for the community as a means of community encouragement to use the services of the RSUD SMC Tasikmalaya Regency
f. Some new insights in the field of management, particularly related to the evaluation performance through the employment of the Balanced Scorecard.

1.3 Literature Review

There are several previous studies employing Balanced Scorecards to assess hospital performance as follows:

Wijayanti [4] conducted a study entitled Performance Analysis of RSUD DR. Iskak Tulungagung with the Balanced Scorecard Method. This study analyzed the performance of the hospital through the comprehensive method of a Balanced Scorecard, which covers four perspectives, namely customer, finance, internal process, and growth and learning. The results of the study showed the results of the overall performance in general from all perspectives.

In addition, Irawani [5] conducted research entitled an Approach Balanced Scorecard in Martha Friska Hospital Medan. It aimed to determine and analyze the performance of Martha Friska Hospital Medan 2004–2006 through the Balanced Scorecard Approach. It was a descriptive qualitative study with a case study and survey as a data collection instrument. The findings of this study revealed the general total score gained from the four perspectives grades are quite good meaning that the hospital has made progress in its approach measurement but still needs improvement in some perspectives with lower scores.

1.4 Theoretical Framework

A study done by Moeheriono [6] explained that performance is the result of hard work that can be achieved by a person or group of people in an organization either quantitative or qualitative in accordance with the authority and job responsibility. Measurement performance (performance measurements) is a process of assessing the progress of work against goals and objectives in human resource management to produce goods and services, including the efficiency and effectiveness of actions in achieving organizational goals [6]. According to Mulyadi [7], the Balanced Scorecard has two syllables: scorecard and balanced. The Balanced Scorecard is a scorecard that is used to record the score of executive work during the initial experimental stage. Score who wants realized executive at time front compared to results performance actually through the scorecard. This is used to compare results when evaluating executive performance.

According to Dor and Maryanne [8], The Balanced Scorecard translates an organization's mission and strategy into operational goals and performance measures from four perspectives: financial, customer, internal business process, and learning and growth. With the role that was played in the fourth perspective, this in size performance, testing perspective with more details will be more guaranteed.

2 Method

Since the RSUD SMC Tasikmalaya Regency is a referral hospital for health services in the area surrounding Tasikmalaya Regency, it should be able to provide quality health services for the community in accordance with its vision, mission, and strategic goals. It is also categorized as mixed-method research with ordinal data used. Ordinal data, according to Sugiyono [9], is quantitative data in the form of rankings. According to Sugiyono [9], mixed-method research combines both qualitative and quantitative methods to obtain more comprehensive, valid, reliable, and objective data in the study.

The data resources employed in this study were primary and secondary resources. The primary data were gained from interviews with some companies in the forms of financial statement data, income and expenditure budgets, the numbers of patients, number of beds, and employees, and distributed questionnaires. Meanwhile, the secondary data were gained from the vision, mission, and history of the hospital.

There were some instruments employed in this study, namely a questionnaire, interviews, observation, documentation, and literature study. Questionnaires were distributed to the hospital employees to measure their satisfaction in the perspective of learning and growth.

3 Result and Discussion

In measuring the performance of the RSUD SMC Tasikmalaya Regency, the Balanced Scorecard concept was applied from four perspectives: finance, customers, internal business processes, and growth and learning. There are several strategies obtained from observations and interviews with various sections at RSUD SMC Tasikmalaya Regency from each Balanced Scorecard perspective. Each viewpoint is discussed further below:

Table 1. Recapitulates the calculation of the RSUD SMC Tasikmalaya Regency economic ratio for the Tasikmalaya Regency in 2018–2021.

Year	Realization	Budget	Economic Ratio (%)	Ups and down (%)
	(1)	(2)	(3) = (1): (2)	
2018	84,032,710,606	87,402,704,000	96	–
2019	104,515,803,378	105,456,992,945	99	Up 3%
2020	107,509,148,660	106,103,500,000	10 0	Up 1%
2021	140,132,013,759	199,078,000,000	70	down 30%

1. Financial Perspective

Table 1 show recapitulates the calculation of the RSUD SMC Tasikmalaya Regency economic ratio for the Tasikmalaya Regency in 2018–2021.

Table 2 show the measurement result on the efficiency ratio of the RSUD SMC Tasikmalaya Regency, Tasikmalaya Regency Year 2018–2021.

Table 3 show the measurement results of ratio effectiveness at RSUD SMC Tasikmalaya Regency in 2018–2021.

Table 2. The measurement result on the efficiency ratio of the RSUD SMC Tasikmalaya Regency, Tasikmalaya Regency Year 2018–2021.

Year	Realization Cost	Realization Income	Ratio Efficiency (%)	Ups and down (%)
	(1)	(2)	(3) = (1): (2)	
2018	63,837,779,211.00	64,468,640,751	99%	–
2019	81,127,532,698.00	81,592,666,373	100%	Up 1%
2020	101,449,400,376.00	107,509,148,660	94%	down 6%
2021	140,132,013,759	178,300,150,265,50	79%	Down 21%

Table 3. The measurement results of ratio effectiveness at RSUD SMC Tasikmalaya Regency in 2018–2021.

Year	Budget Incomes	Realization Income	Ratio Effectiveness	Ups and down (%)
	(1)	(2)	(3) = (1): (2)	
2018	66,179,000,000	64,468,640,751	1.02%	–
2019	80,265,000,000	81,592,666,373	9 9%	down 1%
2020	106,103,500,000	107,509,148,660	9 9%	down 1%
2021	199,078,000,000	178,300,150,265,50	1.11%	Up 11%

2. Customer Perspectives

Table 4 show measurement results on the performance of customer perspectives at RSUD SMC Tasikmalaya Regency.

3. Internal Business Process Perspective

Table 5 show the Innovation Process of the RSUD SMC Tasikmalaya Regency Year 2018–2021.

On process operational, measurement performance use score 1 which means good and −1 which means less good.

Table 6 show score performance measurement RSUD SMC Tasikmalaya Regency.

4. Learning and Growth Perspective

Table 7 show the measurement results on the learning and growth perspectives at RSUD SMC Tasikmalaya Regency Year 2018–2021.

Based on the data above, the measurement of employee satisfaction at the RSUD SMC Tasikmalaya Regency was categorized as "Satisfactory" for the company policies, salaries, and the whole company. From the four indicators, it can be concluded that the performance measurement results through the Balanced Scorecard at RSUD SMC Tasikmalaya Regency were categorized as "very healthy".

Table 4. Measurement results on the performance of customer perspectives at RSUD SMC Tasikmalaya Regency.

Year	Size					
	Profitability Customer	Go on /down	Customers Retention	Go on /down	Customer acquisition	Go on /down
2018	1.02%	Go on	0.99	Go on	0.99	Go on
2019	98%	Go on	1.00	Go on	1.00	Go on
2020	98%	Go on	0.94	Go on	0.94	Go on
2021	1.11%	Go on	0.79	Go on	0.79	Go on

Table 5. The Innovation Process of the RSUD SMC Tasikmalaya Regency Year 2018–2021.

Year	Total Income
2018	66,179,000,000
2019	80,265,000,000
2020	106,103,500,000
2021	199,078,000,000

Table 6. Score performance measurement RSUD SMC Tasikmalaya Regency.

Indicator	Score
Treat Street	1
Treat stay	1
DRILL	−1
ALOS	1
TOI	1
BTO	1
GDR	−1
NDR	−1
Total Score	2

Table 7. The measurement results on the learning and growth perspectives at RSUD SMC Tasikmalaya Regency Year 2018–2021.

Year	Size	
	Employee Satisfaction	Employee Retention
2018	80%	
2019	85%	
2020	90%	
2021	90%	

4 Conclusion

From the collected data, it can be concluded that:

1. The results of the overall performance measurement using the Balanced Scorecard at the Tasikmalaya Regency SMC Hospital from 2018 to 2021 were in the very healthy category. It is supported by the increased coordination, and consolidation among fellow employees, government agencies, and the community to achieve common interests through effective cooperation and communication.
2. The results of performance measurement are based on four perspectives, namely:
   a. The results of the measurement of the financial perspective, namely the Economic Ratio and Effectiveness Ratio, showed good results while the Efficiency Ratio showed poor results because the realization of costs was greater than in 2018–2020, but in the following year, 2021, there was a pretty good increase, 11%. The realization of these costs is used to meet Operational Expenditures and Capital Expenditures.

b. The results of the customer perspective measurement show good results at the Customer Retention level because they can retain customers from 2018–2021.The results of the measurement of the Internal Business Process perspective, in the innovation process, showed an increasing percentage from 2018 to 2021. It means that the results obtained are quite good because every year there are always new service additions and also the operational process shows good results because it is in accordance with the set of ideal numbers.

3. The results of the measurement of the learning and growth perspective also showed good results, with the level of employee satisfaction increasing every year. In addition, the level of employee productivity revealed good results as It was influenced by the total income and number of employees which was always increasing.

4. The measurement performance of the RSUD SMC Tasikmalaya Regency using the Balanced Scorecard for 3 years showed different results from the traditional performance measurements carried out by the RSUD SMC Tasikmalaya Regency with the Balanced Scorecard. The hospital could measure performance more comprehensively, so as to improve performance in the future will come.

4.1 Suggestion

From the analysis results, some suggestions can be drawn, namely:

1. The financial perspective at the efficiency ratio level should pay more attention to expenditure so it will not be greater than the existing revenue realization, including directing expenditure costs for the activities of RSUD SMC Tasikmalaya Regency.

2. From the standpoint of the customer, it is necessary to increase customer profitability by further improving health services, as well as to increase the level of customer acquisition in light of the declining percentage of customer acquisition from 2018 to 2021, one of which is by enacting policies that can attract customers.

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