Performance Evaluation Using the Balanced Scorecard at the Pratama Clinic in Samarinda

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Abstract. This study aims to evaluate the performance of Pratama Clinic (Klinik Pratama) in Samarinda using the Balanced Scorecard (BSC) approach, which includes four main perspectives: financial, customer, internal business processes, and learning and growth. The research employs a mixed-method approach (quantitative and qualitative) by collecting primary data through questionnaires and interviews, as well as secondary data from financial reports and employee records. The results indicate that the clinic is currently in a transitional phase following the purchase of a new building to meet BPJS accreditation requirements. The financial perspective reveals instability, with declining revenue that has not been fully offset by cost-efficiency efforts. The customer perspective shows a decrease in both the number and loyalty of patients. The internal process perspective reflects improved efficiency in complaint handling and response times. Meanwhile, the learning and growth perspective indicates an increase in training and workforce size, although training participation remains uneven. Thus, the Balanced Scorecard proves to be an effective tool for comprehensively assessing performance and can serve as a strategic reference for continuously improving clinic operations.

Keywords: Building Purchase, Balanced Scorecard, Performance Evaluation.

1. Introduction

Company performance is defined as the company's results that meet standards within a certain period of time (1). Performance evaluation or measurement can be described as one of the most important factors for company organizations to provide quality services by continuously improving performance and continuously improving the quality of the HR department (2). Healthy financial conditions are necessary to improve service delivery, which always affects the core performance of health services and hospitals (3). In addition, this study also measures the non-financial side with the

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aim of seeing the impact of the building purchase. As a result of the building purchase, Klinik Pratama had to restructure its bank debt for the purchase of these assets. The payment period was restructured from 5 years to 10 years. As a result of this restructuring, there was a reduction in the number of employees, which had an impact on the clinic's non-financial performance. Dynamic performance measurement based on initial strategic planning development can anticipate the future in achieving the proposed strategic performance objectives (4). The Balanced Scorecard (BSC) is the best alternative for measuring performance from both financial and non-financial aspects. The BSC can be measured based on four perspectives, including finance, customers, internal business processes, and learning and growth (5). The implementation of the Balanced Scorecard in the health sector is important. It is useful in budget planning and conducting evaluations in health services at clinics (6).

Buildings or facilities are included in the efforts that need to be prepared in fulfilling the BPJS accreditation requirements in a clinic. Article 4 paragraph 1 of Minister of Health Regulation Number 46 of 2015 concerning the Accreditation of Community Health Centers, Primary Clinics, Independent Doctor Practices, and Indonesian Ministry of Health facilities states that "The accreditation of Community Health Centers, Primary Clinics, independent doctor practices, and independent dentist practices shall be carried out in accordance with accreditation standards. Additionally, for BPJS accreditation, building construction is one form of a clinic's effort in purchasing fixed assets for business development. Management decisions regarding the use of funds to purchase fixed assets are the biggest decisions in determining the success of a company and the most difficult decisions to make (7). However, by consistently broadening their decision-making perspective, executives can accurately evaluate the best projects, take advantage of development prospects, and achieve high-quality company growth (8).

Pratama Clinics are organizations that require clinics to be accountable to companies and communities as service users, not financially. Clinics not only create positive relationships and attachment to the clinic for patients, but also contribute to patients' emotional well-being by providing a comfortable place for informal discussions (9). Clinics are part of the public sector that prioritizes profit as the main performance indicator and provides good services for the public interest. In addition, clinics are one of the organizations that assist government programs in improving the welfare of the community, operating in the field of health services (10).

The main objectives of the clinic are to provide ongoing care, provide emergency care, provide conventional surgical care, provide outpatient surgical care, provide inpatient care, and provide consultation services (11). In 2022, Klinik Pratama purchased a building for clinic development. The purchase of this building was intended to meet BPJS accreditation requirements and develop services. In order to meet BPJS accreditation requirements, Klinik Pratama purchased other assets such as operating rooms and several pieces of surgical equipment.

Pratama Clinic began operations after purchasing a building, but in the process, the implementation did not go according to the initial plan. In 2023, Klinik Pratama experienced a decline in profits due to increased costs in order to meet BPJS accreditation requirements. In addition, the decline in profits was also influenced by a number of complaints from patients regarding the service system, which became fragmented due to adjustments to accreditation standards. The accreditation process created obstacles in service delivery due to the separation of service flows, which took longer to complete. This necessitated training or seminars for medical and non-medical personnel so that services could be adjusted to the established standards. Furthermore, the increase in the number of employees to meet accreditation requirements likely contributed to the increase in the clinic's operating costs.

Previous research only focused on performance assessment using BSC on existing work programs at Dr. Zainoel Abidin General Hospital in Banda Aceh. The results of the study showed that the performance at Dr. Zainoel Abidin General Hospital was rated as good. The difference with previous research is that previous research only focused on performance assessment using BSC, whereas this research also uses performance assessment with BSC but adds emphasis on the impact of building purchases for BPJS accreditation. Based on the above phenomenon, the research problem is how to measure the performance of Primary Clinics using the Balanced Scorecard (BSC) approach. Meanwhile, the purpose of this study is to assess the performance of Primary Clinics using the Balanced Scorecard approach.

2 Literature Review

2.1 Balanced Scorecard

Rockwater is a multi-million dollar underwater construction company whose clients include major companies working in the oil, gas, and offshore construction industries. Since 1992, Norman Chambers, Rockwater's first president, has adopted the Balanced Scorecard as a tool to align the philosophies and operational cultures of the two corporate entities, with the goal of forming a new company that can compete based on quality, safety, and value-added relationships with customers, rather than competing through low-price strategies. In 1994, Chambers served as president of Brown & Root Energy Services, where he continued to implement the Balanced Scorecard as a framework for sustainable management systems (12). The BSC was first introduced by Kaplan and Norton in a 1992 Harvard Business Review article titled "The Balanced Scorecard -Measures That Drive Performance," which emphasized multidimensional performance evaluation combining financial and non-financial measurements from four perspectives: learning and growth, internal business operations, customers, and finance (13). The BSC has evolved from a performance measurement tool into a broad strategic management framework. This has enabled organizations to align financial and non-financial objectives with broad strategic goals (14). When organizations began

using the Balanced Scorecard, they realized the shortcomings of the existing framework and tried to adjust the scorecard to better suit their own objectives (15).

Performance measurement not only serves as a tool for evaluating company achievements, but also acts as a motivational mechanism for employees in their efforts to achieve organizational goals and ensure compliance with established behavioral standards, thereby encouraging actions that are in line with organizational expectations (16). The Balanced Scorecard (BSC) is a method for companies and agencies to measure business results and compare them with actual results in order to realize future management (17). This system integrates financial and non-financial performance indicators, with the aim of not only assessing current performance, but also identifying strategic determinants that contribute to future performance improvement (18). The term 'balanced' in Balanced Scorecard reflects the principle of balance between various dimensions of perspective, temporal orientation (short-term and long-term), and the scope of attention that covers both internal and external aspects of the organization (2). The Balanced Scorecard (BSC) is a management tool that integrates a set of metrics, enabling managers to have a comprehensive view of their business, combining financial and operational performance measures (19). The BSC model is a unique approach that empowers institutions to adopt strategic objectives that assess operational, financial, and strategic performance according to an integrated framework of financial and non-financial standards (7).

Based on a study (20) measuring the performance of the Executive Clinic at Trisakti University Dental and Oral Hospital using SWOT analysis with a Balanced Scorecard (BSC) perspective, the results show that the clinic has a relatively strong ability to take advantage of opportunities and effectively mitigate external threats. A study conducted by (21) examined the effect of accountability on each perspective of the Balanced Scorecard. This research shows that the financial perspective, customer perspective, internal business process perspective, and learning and growth perspective are all better with accountability. This research demonstrates the flexibility of BSC in relation to all aspects of business performance that are being studied. Performance measurement using the BSC at Dr. Etty Asharto Batu Hospital showed that the performance of Dr. Etty Asharto Batu Hospital was adequate when viewed from four perspectives. The Balanced Scorecard can provide a broader and more structured overview than traditional systems, so that performance assessments using this method can be continued for a long time (22).

The Balanced Scorecard (BSC) presents a more comprehensive analytical approach to evaluating organizational performance through the development of a system of indicators (leading and lagging). This approach enables the formation of an integrated holistic vision, which in turn facilitates the focusing of organizational efforts and supports the process of formulating and communicating strategic priorities to stakeholders, including managers, employees, investors, and customers (23). The Balanced Scorecard (BSC) is a managerial tool that defines the current and potential position of an organization based on specific and targeted objectives and measures (24).

The Balanced Scorecard measures operational performance based on four perspectives according to (12), namely the Financial Perspective, Customer Perspective, Internal Perspective, and Learning & Growth Perspective.

1. Financial Perspective refers to a summary of the economic impact resulting from decisions and actions taken by an organization. Financial performance measurement serves as a tool for evaluating the planning, execution, and implementation of strategies, with the aim of producing fundamental improvements in profitability that can be measured quantitatively.

2. The Customer Perspective is crucial, given the intensifying competition in both retaining existing customers and acquiring new ones. Before establishing performance benchmarks, a company must define its customer segments.

3. Internal Business Process Perspective: In determining internal business performance standards, company management begins by identifying existing internal processes within the company. Innovation, operations, and after-sales service are all part of these processes.

4. The Learning & Growth Perspective consists of three principles: people, systems, and organizational procedures. From a financial, customer, and internal business process objectives perspective, this perspective can reveal gaps between the capabilities of people, systems, and procedures and the requirements for achieving reliable performance.

Based on the above definitions, it can be concluded that the Balanced Scorecard is not limited to a performance measurement tool, but also serves as a strategic communication tool that helps align individual or group goals with the overall strategic vision of the organization. The BSC indicates structured strategic planning to improve decision-making and effective strategy implementation to achieve long-term competitive advantage.

3 Research Method

This study uses a mixed methods approach that combines quantitative and qualitative methods. This is to gain an in-depth understanding of the phenomena experienced by the research subjects. The combination of quantitative and qualitative methods in this study provides a more comprehensive understanding of the phenomena occurring at the clinic (25). The scope of this study is the Pratama Clinic located on Jl. Merdeka, Samarinda, East Kalimantan. The scope of this study is limited to purchasing decisions in the form of buildings, financial and non-financial risks in the form of a study of the application of the Balanced Scorecard at the Pratama Clinic in assessing performance by translating cases that occur at the clinic. The population of this study

was 200 patients of the Primary Clinic. The sample calculation used the Slovin formula with a margin of error of 0.05. This resulted in a research sample of 134 people. The data collection technique used two sources, namely secondary data and primary data. The secondary data used included financial reports and employee data from the Pratama Clinic. Meanwhile, primary data was obtained through interviews, questionnaires, and documentation collection. This study used descriptive data analysis, which means that data processing was carried out by providing an in-depth explanation of the theories underlying the issues to be discussed by the researcher.

3.1 Data Testing Methods

In this study, the Likert scale was used as a tool to measure the attitudes, opinions, and perceptions of individuals and community groups toward a social phenomenon. This social phenomenon was specifically defined by the researcher and used as a research variable.

3.2 Data Instrument Testing Methods

a. Validity test

Validity testing is used to determine whether a questionnaire is valid or not. If the questionnaire questions have the ability to measure what they are intended to measure, the questionnaire is considered valid . The author used a significance level of 5% to identify questionnaire items. This means that questionnaire items are valid only if the correlation coefficient obtained is greater than or equal to the correlation coefficient table significance of 5% (26).

b. Reliability test

To measure reliability, the one-shot method or one-time measurement uses Cronbach's alpha statistical test. If Cronbach's alpha > 0.6, the variable is considered reliable or trustworthy, and further testing can proceed after the questionnaire is declared reliable (26).

3.3 Data Analysis Method

The comparative method is used to analyze data. This involves comparing the performance measures of Klinik Pratama with performance measures based on the Balanced Scorecard. If the performance measurement of Klinik Pratama uses the Balanced Scorecard approach, it is measurable. Thus, the results indicate that these measures are more accurate and can be recommended as measurement tools that can be implemented by Klinik Pratama in the future.

4 Result and Discussion

4.1 Financial Perspective

Table 1. Revenue Growth Ratio

Revenue Growth ratio		
2022	2023	2024
-	3,10%	-14,21%

Table 2. Cost Change Ratio

Cost Change Ratio		
2022	2023	2024
-	4,83%	-15,19%

In 2023, revenue grew by 3.10%, but at the same time, costs increased by 4.83%. This indicates a decline in profit margins, most likely due to the purchase of a building for accreditation. In 2024, revenue declined by 14.21%, despite a 15.19% reduction in costs. This decrease in costs shows the clinic's efforts to improve efficiency, but it was not able to offset the negative impact of the decline in revenue, which could be caused by a decrease in the number of patients and a decline in customer loyalty. Overall, the financial outlook reflects an unstable situation, in which the long-term impact of the building purchase has not yet fully contributed positively to short-term financial performance.

4.2 Customer satisfaction

Table 3. Customer Acquisition Ratio

Year	Number of Patients	New Patient	Customer Retention	Customer Acquisition
2022	20.900	-		-
2023	19.159	1.742	83,33%	9,09%
2024	17.417	1.742	81,82%	10,00%

Table 3 shows that there has been a consistent decline in the number of patients over the last three years. The number of patients decreased from 20,900 in 2022 to 17,417 in 2024, or a drop of around 16.7%. Customer retention also declined from 83.33% to 81.82%, indicating a decline in customer loyalty. Although there was a slight increase in new patient acquisition (from 9.09% to 10.00%), this was not enough to offset the decline in existing patients.

Table 4. Validity Test Results

Number of Questions	Calculation	5% Table	Result
Q1	0,612	0,172	Valid
Q2	0,477	0,172	Valid
Q3	0,450	0,172	Valid
Q4	0.531	0,172	Valid
Q5	0,563	0,172	Valid
Q6	0,563	0,172	Valid
Q7	0,510	0,172	Valid
Q8	0,430	0,172	Valid
Q9	0,527	0,172	Valid
Q10	0,652	0,172	Valid

Table. 5 Reliability Test Results

Cronbach's Alpha	***N of Item***
0,73	10

The validity test results for the 10 questions show that all items have a calculated r value above the table r of 0.172. This indicates that all questionnaire questions measuring customer satisfaction are valid. Thus, the reliability test results using Cronbach's Alpha show a value of 0.73, which is above the minimum limit of 0.60. Based on the above statement, it indicates that the measuring instrument used is consistent and reliable in measuring customer perceptions of service performance at the Primary Clinic. High validity and reliability in this instrument are very important because customer satisfaction is one of the main indicators of service success in the health sector. Therefore, the evaluation results based on this questionnaire data can be used as a strong basis for continuous improvement of clinic services.

4.3 Internal Business Process Perspective

Table 6. Complaint data

Description	**2022**	**2023**	**2024**
Number of complaints	355	402	409
Complaint Reduction Ratio	-	-13,24%	-1,74%
Number of Complaints Handled	284	342	377
Complaints Resolution Ratio	80,00%	85,07%	92,18%
Respond times service	55 Minutes	48 Minutes	42 Minutes

The data in Table 6 shows the trend in complaint handling at the Primary Clinic over the last three years, from 2022 to 2024. There are several important indicators that illustrate how the performance of internal processes has changed, in terms of the number of complaints received, the ratio of complaints handled, and the response time for services. In 2022, there were 355 complaints recorded, and 284 of them were successfully handled, resulting in a complaint handling ratio of 80%. However, in 2023, the number of complaints increased to 402, which means an increase of around 13.24% compared to the previous year. This shows that complaint handling also increased to 342 complaints, or equivalent to 85.07%, indicating that the clinic was able to adapt in responding to the increase in complaints. In 2024, the number of complaints increased again to 409 complaints, although the rate of increase slowed compared to the previous year, which was 1.74%. The number of complaints that were successfully handled also increased to 377 complaints, with a resolution rate of 92.18%. This shows that even though the number of problems has increased, the clinic's ability to respond to and resolve complaints has improved. In addition, there has been a consistent improvement in response time, which was 55 minutes in 2022, decreased to 48 minutes in 2023, and further decreased to 42 minutes in 2024. This reduction in response time reflects the clinic's increased efficiency in handling patient complaints.

4.4 Growth and Learning Perspective

Table 7. Increased Employee Commitment

Year	Number of Employees	Employee Retention
2022	14	-
2023	17	82%
2024	21	81%

Based on Table 7 above, it can be seen that Klinik Pratama increased its number of employees every year, from 14 to 21 people. This increase is in line with service requirements after following clinic accreditation regulations. However, the employee retention rate has declined slightly, from 82% to 81%, indicating a relatively high turnover rate. This could be a sign of job dissatisfaction, fatigue, or a lack of employee commitment to the institution. The number of training sessions has increased from 2 to 4, but the percentage of employees participating in training has declined from 24% to 19% in 2024. This shows that even though more training is being provided, it is not reaching all employees equally. This condition indicates a gap in human resource competency development, which could ultimately affect service quality. The growth and learning perspective focus on human resource development efforts at the Primary Clinic. Based on Table 7, the number of employees increased from 14 in 2022 to 21 in

2024. Although the decline is not particularly significant, this situation warrants attention because retention rates reflect employee job satisfaction and loyalty to the clinic. If left unaddressed, this could potentially increase employee turnover, which could disrupt the clinic's operational stability.

Table 8. Employee Capability Improvement

Description	2022	2023	2024
Number of Trainers	2	4	4
Number of Employees	14	17	21
Percentage	14%	24%	19%

Table 8 shows that in terms of employee capability development, the number of training sessions held increased from 2 in 2022 to 4 in 2023 and 2024. This increase is a positive step in improving human resource competencies. However, when viewed from the percentage of employees who participated in training, there was a decrease from 24% in 2023 to 19% in 2024, even though the number of training sessions remained the same. As the number of employees increased, the scope of training did not increase. This is because the training only related to medical procedures, while administrative training was conducted internally at the clinic. This shows that training has not been evenly distributed and has not reached all employees proportionally.

Based on interviews with the Commissioner, accompanied by the Director and Deputy Director, it was revealed that the clinic decided to purchase the building as a strategic move to accommodate the increase in patient numbers and meet accreditation requirements. In addition, encouragement from the owner of the previously rented building and cost efficiency considerations were major factors in the decision.

After purchasing the building, the clinic experienced financial pressure due to having to finance the accreditation process and significant renovations. In order to maintain cash flow, the clinic restructured its loans by reducing installments and extending the payment period. Despite the increase in expenses, the clinic also received additional income from vaccination services, which helped maintain cash flow stability. The non-financial impact of the building purchase included positive changes in the organizational structure. The clinic not only increased the number of employees, but also improved services through employee motivation and regular management evaluations. This could lead to an increase in the number of patient visits and overall organizational development.

5 Conclusion

This study uses the Balanced Scorecard framework (financial, customer, internal processes, learning & growth) used in this study to assess the performance of the Samarinda Primary Clinic. The main findings show that the clinic entered a transition phase with short-term financial challenges after purchasing a building to meet BPJS accreditation requirements: revenue declined (-14.21% in 2024) despite successful cost reductions (-15.19%). Although efforts to improve internal processes are reflected in

an increase in the complaint handling ratio (80% → 92.18%) and a decrease in response time (55 → 42 minutes), the number of patients and retention on the customer side show a downward trend (20,900 → 17,417 patients; retention 83.33% → 81.82%). The number of training sessions increased, but the percentage of training participants decreased, from a learning perspective.

Other research results also show that the Balanced Scorecard has proven to be a valuable multifaceted monitoring instrument. These findings have the following managerial implications: evaluate ROI and cash flow projections to ensure the sustainability of development investments; strengthen patient retention strategies (simplify service flows and communicate changes); expanding the scope of training to influence service quality; and routinely monitoring BSC indicators to identify and ad-dress negative trends early on. Finally, to test the causal relationship between fixed asset purchases and BSC performance in primary health care, this study suggests further research based on longitudinal data and inferential analysis.

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