# HOSPITAL PERFORMANCE MEASUREMENT ANALYSIS ISLAM IBN SINA WITH *BALANCED SCORECARD* (BSc)

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**ABSTRACT**

*Performance measurement is an important factor for companies in assessing success. Performance measurement usually only focuses on financial measures, resulting in company managers only being oriented towards short-term profits. The results of measuring performance indicators in each perspective, some have reached the target/standard and some have not. Of the 28 performance indicators measured, 13 indicators have reached the standard/standard (46%), while the other 15 indicators (56%) have not reached the standard/target. The results of performance measurement obtained can be the basis for determining strategic plans. Community satisfaction based on budget usage so that more appropriate strategic planning must be made by taking into account the four aspects of performance in a balanced manner.*

*Keywords: Performance, Hospital, Balanced Scorecard (BSc)*

**INTRODUCTION**

Performance measurement is an important factor for companies in assessing success. Performance measurement that usually only focuses on financial measures, assumes that managers are successful if they achieve a high level of profit for the company, resulting in company managers only oriented towards short-term profits and often ignoring the long-term sustainability of the company (Prianthara, 2013). Management can use company performance measurement as a tool in evaluating the previous period (Istiqlal, 2009).

The performance measurement system has three measurement modes that are most commonly used by most companies, namely *the Balanced Scorecard* (BSc), *Integrated Performance Measurement System* (IPMS), and *Performance Prism* (Neely *et al.* , 1995). The main advantage of *the Balanced Scorecard* (BSc) compared to *the Integrated Performance Measurement System* (IPMS), and *Performance Prism* is the aspect of financial performance measurement. *The Balanced Scorecard* (BSc) measures performance comprehensively, coherently and balanced

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through four perspectives, namely the financial perspective, customer perspective, internal business process perspective, and growth and learning perspective. Achieving strategic financial targets can increase stakeholder value which will be easily achieved by the agency if it has employees with the right skills and good attitudes and is able to implement business strategies (Robert S. Kaplan and David P. Norton, 1992).

Several studies on the implementation of *the Balanced Scorecard* (BSc) in hospitals are Didha Putri Citradika (2021) on the Implementation of *the Balanced Scorecard* at the Regional General Hospital of Batang Regency. This study basically aims to determine the implementation of *the Balanced Scorecard* (BSc) method. The results of this study state that hospitals need to build participation and commitment from each employee, this is because their contribution affects the achievement of the hospital's vision and mission . Nurmaulidia, A. (2021) who conducted research on Performance Assessment based on the Balanced Scorecard (BSc) in Hospitals Hasanuddin University 2020; Rizki Rahmi Hafianti (2021) who conducted a performance measurement analysis using the *Balanced Scorecard* (BSc) method at Padang Panjang City Hospital; Kasun & Hidayah (2021) who conducted *a review* of several studies on the implementation of *the Balanced Scorecard* (BSc) in the hospital especially in Southeast Asia concluded that the implementation of *Balanced Scorecard* (BSc) can improve hospital performance. The results of the performance analysis can provide clear direction in determining hospital policies, resources, direction and objectives.

Ibnu Sina Islamic Hospital Payakumbuh is one of the hospitals owned by the West Sumatra Islamic Hospital Foundation. The vision of Ibnu Sina Islamic Hospital Payakumbuh is to become a fully accredited hospital with sharia services in 2026. Ibnu Sina Islamic Hospital Payakumbuh has been accredited in 2023. Hospital performance measurement is needed by Ibnu Sina Islamic Hospital Payakumbuh as a reference for hospital management in determining the vision, mission, and goals of the hospital. Hospital performance measurement is not yet comprehensive. Current performance measurement only looks at financial aspects, and not at other perspectives such as hospital service quality, service quality of the Islamic Spirit (Ruhis), and employee development.

Based on the above, the author is interested in further researching the performance of the Ibnu Sina Islamic Hospital Payakumbuh in 2023 using the *Balanced Scorecard* (BSc) method entitled "Analysis of Hospital Performance Measurement Case Study of the Ibnu Sina Islamic Hospital Payakumbuh in 2023 using the *Balanced Scorecard* (BSc) Method".

Performance is a process carried out by a group of people in the hospital in an effort to create a product or service. Performance usually identical with process work among hospital employees to provide a results for hospital the  (Setiobudi, 2017).

According to Armstrong and Baron (2014), performance can be defined as "the results achieved by an individual or group in carrying out their duties and responsibilities." Performance includes goal achievement, productivity, quality of work, innovation, compliance with procedures, and contribution to organizational success. According to Robbins and Judge (2017), performance can be defined as "work results that reflect the extent to which individuals achieve their work goals." Performance involves effectiveness (the extent to which goals are achieved) and efficiency (the extent to which goals are achieved using available resources). According to Noe, Hollenbeck, Gerhart, and Wright (2017), performance is "the quality and quantity of work results achieved by individuals or groups in achieving organizational goals." Performance includes goal achievement, competence in carrying out tasks, level of contribution to organizational success, and adaptability

to change. So that performance can be interpreted as the actual work results achieved by individuals or groups in carrying out their tasks. Performance includes goal achievement, productivity, quality of work, contribution to organizational success, as well as factors such as motivation, job satisfaction, and commitment to the organization.

According to Robbins, individual performance is influenced by ability, motivation and opportunity (Novia, 2021). Meanwhile, according to Zulkifli, Z. (2022), the factors that influence employee performance include leadership, motivation and job satisfaction.

Based on the above understanding, it can be concluded that performance measurementis a measurement action that can be carried out on various activities in chain mark Which There is on hospital. Results measurement the then used as feedback that will provide information about performance implementation a plan And point Where hospital requires adjustments to the planning and control activities (Hanuma, 2010).

Performance appraisal is a formal system that checks or reviews and evaluate the performance of an individual or group. Performance appraisal is a process carried out to assess the performance of a person's work personnel or A organization in realize vision, mission, objective And organizational targets are stated in the formulation of *strategic planning* through financial and non-financial measuring instruments (Rudianto, 2013). So, performance assessment is a process assess progress in achieving predetermined goals and objectives by organization use support achievement mission organization, including evaluate effectiveness from organizational activities (Rudianto, 2013).

Performance measurement is a process of assessing work progress against previously determined goals and targets, including information on the efficiency of resource use in producing goods and services, the quality of goods and services, the results of activities compared to the desired intent and the effectiveness of actions in achieving goals (Mahsun *et al* ., 2011).

### *Balanced Scorecard* **(BSc)**

Term *Balanced Scorecard* (BSc) consists of from say *Balanced* (balanced) And *scorecard* (card score). Say balanced *(balanced)* can interpreted with performance is measured in a balanced manner from two sides, namely the financial and non-financial sides finance, covering short term and long term and involving part internal And external, whereas understanding card score ( *scorecard* ) is a card used to record performance results scores for both current conditions and for future planning. From This definition is a simple understanding of *the Balanced Scorecard* (BSc) is a score card which is used to measure performance by taking into account balance between side finance And non finance, between term short And term long and involves factors *internal* and *external* (Rangkuti, 2011).

*Balanced Scorecard* (BSc) is one of the measurement models performance Which developed by Kaplan (1992), then developed by Norton in 1996. *Balanced Scorecard* (BSc) This is framework so that organization can implementing programs that focus on the strategies prepared by the organization (Koesmowidjojo, 2017). *Balanced Scorecard* (BSc) is Wrong One alternative measurement non-financial performance and is a suitable performance measurement system used in management contemporary, Which utilise in a way extensive and intensive information technology in business. However, the benefits that Actually from *The Balanced Scorecard* (BSc) emerged when *scorecard* the transformed from A system measurement become A system management.

**Four aspects of performance measurement**

*Balanced Scorecard* (BSc) is a comprehensive performance measurement tool that combines financial and non-financial perspectives (customer, internal business processes, learning-growth) (Suena *et al* ., 2012).

The following is an explanation of each perspective in BSc:

**A. Perspective Finance**

Performance perspective finance is performance Which used For knowing what the hospital strategy is, its implementation and execution will bring repair hospital . Perspective This measured with use instrument gauge *value for money* Which developed by Mardiasmo (2002). Measurement based on revenue growth, namely the effectiveness ratio, the effectiveness of the burden, namely the economic ratio, the efficiency ratio and the measurement of financial performance standards, namely the liquidity ratio, solvency ratio, activity ratio and profitability ratio.

**B. Perspective Customer**

The concept of patient-focused health services ( *Customer Core Measurement* ), namely friendly and responsive care to individual patient choices, needs and values (Rosa, 2018).

Performance measurements used in customer perspective are divided into:

Service Patients and quality of service

**C. Internal Business Process Perception**

1. Operational Effectiveness: Operational Process, BOR ( *Bed Occupancy Ratio* ), ALOS ( *Average Length of Stay* ), BTO ( *Bed Turn Over* ), TOI ( *Turn Over Interval* ).
2. Clinical Skills of Doctors, Nurses and other Health Workers
3. Service Innovation

The innovation process identifies current and future customer needs and develops new solutions to meet them. This process can be derived from market research to identify specific customer needs and preferences.

**D. Learning and Growth Perspective**

The purpose of this perspective is to provide the infrastructure so that the objectives of the other three perspectives can be achieved. The infrastructure includes employees, systems and procedures. The learning and growth perspective has three important categories to assess, namely employee capabilities, information technology systems and culture (motivation, empowerment and alignment) (Kaplan and Norton in Wiguna et al., 2019).

**METHOD**

This study uses a qualitative method with a problem-solving approach through descriptive analysis. The research was conducted at the Ibnu Sina Islamic Hospital Payakumbuh. The research activities were carried out in February 2024 - completed.

Design Informant Selection research with *purposive sampling method* , namely the selection of informants who are considered to know the problem more broadly and deeply in relation to the research topic and can be trusted and in depth in relation to the research topic can be trusted and competent as a data source (Siswanto et al., 2014). The main research instrument used is an interview guideline that is prepared in writing in the form of a list of questions that will be asked to informants to obtain information in accordance with the research problem. Other tools used are notebooks, stationery, recording media, cameras and observation sheets.

The data in this study were obtained in depth, clearly and specifically. Data collection can

be obtained from the results of observations, interviews, document reviews, and combinations or triangulation (Sugiyono, 2023), namely: in-depth interviews, observations and document reviews.

The data that has been obtained and collected is then analyzed using the following qualitative data analysis methods (Hardisman, 2020): Data reduction, data presentation and drawing conclusions.

## RESEARCH RESULTS AND DISCUSSION

This study was conducted at the Ibnu Sina Islamic Hospital Payakumbuh from February-August 2024 with primary and secondary data collection. Primary data was obtained from the results of in-depth interviews with 21 informants and secondary data was obtained based on data from the internal RSI Ibnu Sina Payakumbuh in the last 4 years, namely data from 2020-2023.

### Results of Performance Measurement of Ibnu Sina Islamic Hospital Payakumbuh

The results of performance indicator measurements in each perspective show that some have reached the target/standard and some have not. Of the 28 performance indicators measured, 13 indicators have reached the standard/target (46%), while the other 15 indicators (56%) have not reached the standard/target. The performance indicators that have been achieved are effectiveness ratio, efficiency ratio, solvency ratio, activity ratio, patient retention, employee satisfaction index, complaint handling, average growth in outpatient visits, TOI, clinical expertise, service innovation, employee satisfaction and development of medical technology. While the performance indicators of economic ratio, liquidity ratio, profitability ratio, new patient acquisition, average growth in emergency and inpatient visits, service quality, quality of Ruhul Islam (Ruhis) service, BOR, ALOS, BTO, employee productivity, employee retention, development of Human Resources (HR), and development of information technology have not reached the standard/target.

### Financial perspective performance

The financial perspective performance of hospitals as public service institutions is measured based on the principle of *value for money,* namely using economic ratios, efficiency ratios, and effectiveness ratios (Mahmudi 2015).

The uneconomical financial ratio of the Ibnu Sina Islamic Hospital in Payakumbuh indicates that the hospital has not been able to manage its expenses efficiently and carefully, thus exceeding the set budget. The efficiency ratio of the Ibnu Sina Islamic Hospital in Payakumbuh is efficient, meaning that the hospital is financially independent. The effectiveness ratio of the Ibnu Sina Islamic Hospital in Payakumbuh is considered effective, which has reached an effective level ($\geq 100\%$). Based on financial report data, in 2021 and 2022 the hospital's expenditure budget was greater because it included maintenance costs, where the hospital opened a Covid isolation room and purchased medical devices which of course received additional costs.

### Customer Perspective Performance

In this study, customer perspective performance is assessed from patient acquisition, patient retention, patient satisfaction, complaint handling and service quality.

Acquisition is the number of new patients divided by the total number of patients showing fluctuating results, while for emergencies there has been a decline. Patient retention is the number of old patients divided by the total number of patients, each year there is an increase, namely above

60%, which is very . Retention of outpatients and emergency patients has increased every year, indicating a high level of patient loyalty. The results of the patient satisfaction survey at the Ibnu Sina Islamic Hospital Payakumbuh in 2023 were good (80.04%), meaning that the service in general is in accordance with patient expectations. Based on information obtained from informants, the Ibnu Sina Hospital Payaumbuh has continued an innovation to speed up the outpatient process such as *online registration* .

Performance measurement on complaint handling indicators at Ibnu Sina Islamic Hospital Payakumbuh is very good (100%), meaning that all written complaints can be handled. According to informants, the increase in visits by out-of-town patients shows that Ibnu Sina Islamic Hospital Payakumbuh is in demand by outsiders and further development of the hospital will target out-of-town patients. Its strategic location and the availability of public transportation that passes through it make the hospital easily accessible to patients from surrounding cities and districts.

The national quality indicators of the Ibnu Sina Islamic Hospital Payakumbuh in 2023 that have not been achieved are compliance with the use of personal protective equipment, compliance with doctor's visit times and efforts to prevent the risk of patient falls.

The quality of the Islamic Spirit (Ruhis) service at the Ibnu Sina Islamic Hospital Payakumbuh in 2023 for employee services was not achieved.

**Internal Business Process Perspective Performance**

The BOR and BTO values that are still below the 2005 Ministry of Health and 2011 Ministry of Health standards mean that bed utilization is still low. Based on information that can be taken from informants, the cause of the BOR figure not being achieved at the Ibnu Sina Islamic Hospital Payakumbuh is the decline in inpatient visits. BOR is related to visits to the ER and polyclinics, the contribution to inpatient care must be reviewed again whether these diseases do not need to be treated or whether we ourselves are not careful in seeing the criteria that can actually meet inpatient care. Inpatient rooms that are still boxed, where there are rooms that are less effective and rarely opened due to limited nursing staff and many nurses who are less productive due to illness. Other possible causes are lack of promotion by officers, competition from other hospitals, or it could be a customer factor, namely the decline in interest in inpatient visits due to inadequate facilities and infrastructure. However, according to the informant's opinion, monitoring and evaluation, especially medical staff, both general practitioners and specialist doctors, need to be improved, staff coaching in the field aimed at motivating patient care, both outpatient and emergency, according to research by Rosita and Tanastasya, factors that need to be further analyzed as the cause of low BOR are internal factors of the hospital, namely culture, value systems, leadership, management systems, information systems, infrastructure, human resources, marketing, image, and others, external factors of the hospital, namely geographical location, socio-economic conditions of consumers, community culture, suppliers, competitors, local government policies, regulations, and others (Rosita and Tanastasya, 2019).

Performance in inpatient services is influenced by the service process which is mostly carried out by paramedics such as doctors, nurses, midwives, and other officers so that evaluation and monitoring are needed so that employee competency can be measured such as clinical audits and OPPE. The statement from the informant that the hospital will carry out development by building inpatient care in order to achieve efficiency of nursing staff with the hope of increasing the hospital's BOR.

**Performance Growth and Learning Perspective**

The employee productivity figure of Ibnu Sina Islamic Hospital Payakumbuh in 2023 is still below 25 million/year, which is Rp. 23,628,230, meaning that Ibnu Sina Islamic Hospital Payakumbuh has not reached the target set by the West Sumatra Islamic Hospital Foundation.

*turnover* rate at Ibnu Sina Islamic Hospital Payakumbuh in 2023 was 8.4% (standard <5%), meaning that Ibnu Sina Islamic Hospital Payakumbuh was unable to maintain its number of employees. Factors that need to be considered in employee *turnover* are job satisfaction, work environment conditions, organizational culture, organizational commitment, and individual characteristics (asmara, 2017).

The results of performance measurement at the employee training level in 2023 were very low (12.5%), and still far from the Ministry of Health standard of > 60%. The statement from the informant was that the Ibnu Sina Islamic Hospital Payakumbuh had fulfilled the mandatory training that must be provided to its employees, in addition there was internal training (in-house training), but due to limited training rooms and resource persons, the training was not in accordance with the hospital's target. Ibnu Sina Islamic Hospital Payakumbuh must further improve training for its employees

Employee satisfaction at the Ibnu Sina Islamic Hospital Payakumbuh in 2023 was quite good, namely 77.6%, meaning that hospital employees are quite satisfied with the organization. Therefore, harmony between employees and the hospital must be maintained, namely how to make employees remain committed to improving their performance in order to achieve hospital goals. Job satisfaction can have a positive and significant effect on work discipline (Jufrizen, J., & Sitorus, TS, 2021).

The development of medical technology at the Ibnu Sina Islamic Hospital Payakumbuh in 2023 has been very good, by implementing the repair time for damaged equipment and use after repair can be completed in 1 shift of duty, however, the achievement of SIMRS implementation at the Ibnu Sina Islamic Hospital Payakumbuh in 2023 has not been 100%. Hospitals are required to always develop information technology that is integrated into all lines, both with one healthy and with insurance subscriptions in accordance with PMK No. 24 of 2022 concerning medical records.

Performance indicators tend to increase is a good thing because even though it is in accordance with or has not reached the target, it can be predicted that performance in the future will increase. Conversely, the performance indicator has reached the target, but shows a decline, then efforts must be made to improve performance.

**Follow-up Recommendations**

Based on an internal meeting with representatives of YARSI management, all management and customers of Ibnu Sina Islamic Hospital Payakumbuh and comparing it with secondary data results to review hospital performance in 2023, the results obtained were not optimal. Ibnu Sina Islamic Hospital Payakumbuh can do the following:
a. Intensify hospital promotional activities regarding types of services, facilities, service schedules and specialist doctors.
b. Improve employee training. Evaluate all employees regarding training that has and has not been followed by employees, so that budgeting can be done regarding the training program being carried out.

c. Adding morning polyclinic service hours. Adding permanent specialist doctors so that there will be an increase in morning polyclinic services so that it is hoped that there will be an increase in the number of visits.

Follow-up recommendations can be made by considering supporting factors such as the availability of human resources, facilities and infrastructure. This study is in line with other studies where follow-up recommendations should be considered with existing officers, facilities and infrastructure (Hafianti, 2021).

**CONCLUSION**

The conclusion of the research results regarding the analysis of performance measurement of the Ibnu Sina Islamic Hospital Payakumbuh using the *Balanced Scorecard* (BSc *) method* in 2023 is as follows:

a. Financial perspective performance on effectiveness ratio, efficiency ratio has been achieved but economic ratio has not been achieved.

b. Customer perspective performance in terms of patient satisfaction, complaint handling is achieved, the average growth of outpatient visits has increased. The average growth of emergency and inpatient patients has decreased. Service quality is not achieved.

c. Internal business process perspective performance on bed occupancy rate (BOR), ALOS and BTO indicators were not achieved. TOI, clinical expertise and innovation were achieved.

d. Performance of learning and growth perspective on employee retention, employee training, employee productivity, information technology development where implementation has not been achieved (performance has declined). Development of medical technology has been achieved.

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