

## Performance Analysis Of Beriman Hospital In Balikpapan City Using The Balanced Scorecard Approach

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### Abstract

*Hospital performance measurement is a vital aspect in ensuring the sustainability and quality of health services. This study aims to analyze the performance of RSUD Beriman in Balikpapan City using the Balanced Scorecard (BSC) approach, which includes four main perspectives: financial, customer, internal business process, and learning and growth. Through quantitative descriptive methods, data were collected from surveys and interviews, as well as secondary data analysis from hospital performance reports. The results showed that RSUD Beriman has solid financial performance with a cash ratio of 1567%, but faces challenges in accounts receivable management, with a collection period of 164.85 days. The customer perspective recorded a Community Satisfaction Index (IKM) of 85.57% for inpatient services, indicating a need for further improvement. In terms of internal business processes, the hospital has implemented good SOPs, but efficiency in service delivery still needs to be improved. In the learning and growth perspective, the average training hours per employee reached 16.92 hours, but the reward and punishment program has not been implemented effectively. These findings highlight the importance of comprehensive and continuous performance evaluation in improving the quality of services in hospitals. This study provides insight for hospital management to take more appropriate steps in managing performance and improving patient satisfaction.*

**Keywords:** *Balanced Scorecard, hospital performance, patient satisfaction, Beriman Regional Hospital, performance measurement.*

### Introduction

Hospital performance measurement is a key component in determining the success of hospitals in providing health services to the community. As the complexity of health services increases and demands from various parties including patients, governments, and policy makers hospitals need to adopt a comprehensive approach to measuring their performance. Performance measurement that only focuses on the financial aspect is no longer sufficient to meet these challenges. The use of more holistic measurement tools, such as *the Balanced Scorecard (BSC)*, is becoming increasingly important.

*Balanced Scorecard*, first introduced by Kaplan and Norton (1996), allows organizations to evaluate performance not only from a financial perspective, but also from a customer perspective, internal business processes, and learning and growth. In the context of hospitals, this means not only measuring profitability or revenue, but also paying attention to patient satisfaction, operational efficiency, innovation in internal processes, and human resource and technology development. This approach is very relevant for hospitals in Indonesia that

are increasingly oriented towards service quality, in line with the changing paradigm of the global healthcare industry which now places more emphasis on patient satisfaction and long-term outcomes.

RSUD Beriman, Balikpapan City is a class C hospital that has implemented the management pattern of the Regional Public Service Agency (BLUD), providing flexibility in its financial and operational management. However, the performance evaluation conducted by this hospital through the Government Agency Performance Accountability Report (LAKIP) is currently still limited to two perspectives, namely finance and internal business. The evaluation does not yet cover other aspects that are also essential for long-term performance, such as learning and growth and customer satisfaction. This poses a risk that important aspects that support the sustainability and efficiency of the hospital in the long term could be neglected.

Based on LAKIP data, RSUD Beriman showed an increase in financial indicators such as liquidity, but faced challenges in terms of managing receivables and operational efficiency. In addition, although the level of public satisfaction with hospital services is quite good, the patient satisfaction index has not yet reached the expected target. Other indicators such as service completion time and coordination between departments also require further attention.

Given these challenges, a more comprehensive and balanced performance measurement becomes an urgent need. *Balanced Scorecard* offers a tool that is able to connect the hospital's strategic vision with operational actions through four perspectives. The use of BSC is expected to help RSUD Beriman in analyzing its performance comprehensively, identifying areas that need improvement, and ensuring that every action taken is in line with the hospital's strategic goals.

This study aims to analyze the performance of Beriman Hospital based on the *Balanced Scorecard method*, which will cover four main perspectives: financial, customer, internal business processes, and learning and growth. Thus, the results of this study are expected to provide a clearer picture of the hospital's strengths and weaknesses, as well as provide recommendations for improving service quality without the need to discuss development strategies in depth.

## Literature review

### Balanced Scorecard Definition

*Balanced Scorecard* (BSC) is a strategic management framework developed by Kaplan and Norton in 1992 as a way to measure and manage organizational performance comprehensively. BSC combines performance measurements from various aspects, not only focusing on finance, but also considering non-financial elements such as customers, internal business processes, and learning and growth (Kaplan & Norton, 1996). This method is designed to help organizations translate their vision and strategy into a set of measurable objectives, which are related to various factors that affect the company's long-term performance (Kaplan & Norton, 2000).

The Balanced Scorecard expands the measurement of organizational performance by including four key perspectives: financial, customer, internal business processes, and learning and growth. Using this approach, organizations can identify cause-and-effect relationships between each perspective that contribute to the organization's strategic objectives, ultimately enabling more balanced and sustainable performance (Gasperz, 2003).

### Financial, Customer, Internal Business Process, and Learning Perspectives

1. **Financial Perspective** The financial perspective in *the Balanced Scorecard* focuses on the financial performance of the organization and aims to measure whether the implementation of the organization's strategy results in increased financial value. In the context of hospitals, this can include liquidity ratios, profitability, income levels, cost efficiency, and management of financial resources. Good financial performance is an indicator that the implemented strategy is successful and supports sustainable growth (Kaplan & Norton, 2000). Cash ratios, accounts receivable management, and operational efficiency are examples of indicators commonly used in this perspective (Rahman et al., 2018).
2. **Customer Perspective** The customer perspective assesses how well an organization serves the needs of its customers or patients. In the healthcare sector, this includes patient satisfaction, patient retention, loyalty, and speed and quality of service. Patient satisfaction is one of the keys to a hospital's success

because it is directly related to the image and sustainability of the organization (Kaplan & Norton, 1996). Common indicators used in hospitals include the Community Satisfaction Index (CSI) and patient satisfaction surveys, which provide feedback on how well the hospital meets patient expectations (Gasperz, 2003).

3. **Internal Business Process Perspective** This perspective evaluates the efficiency and effectiveness of internal operational processes within the hospital. In this case, the hospital must ensure that key processes such as medical services, administration, and resource management are running well to provide maximum value to patients and other stakeholders. In hospitals, indicators that are often used include bed occupancy rate, patient waiting time, and effectiveness of Standard Operating Procedure (SOP) implementation (Kaplan & Norton, 2000).
4. **Learning and Growth Perspective** The learning and growth perspective focuses on the organization's capability to grow and innovate in the long term. This includes the development of human resources, information technology, and an organizational culture that supports continuous learning. In the hospital sector, this indicator includes training programs for medical personnel, adoption of the latest health technology, and improvements to facilities that allow for improved service quality (Mulyadi, 2007). This perspective is very important for hospitals in facing the challenges of environmental changes and growing market demands (Kaplan & Norton, 2000).

### Previous Studies on BSC Implementation in Hospitals

Research on the implementation of *the Balanced Scorecard* in hospitals shows that this method provides significant benefits in measuring the performance of health organizations. Lasma, Amal, and Roza (2022) in their study found that the implementation of BSC in hospitals allows for more comprehensive and in-depth performance measurement, because it covers various aspects other than finance, including service quality and human resource management. In this study, it was found that many hospitals in the world have implemented BSC to map their strategies and goals, although the implementation of the more advanced third generation of BSC is still rare.

Another study conducted by Abu Jaber and Nashwan (2022) developed and validated the BSC framework in hospitals, showing that all variables in the BSC framework, both financial and non-financial, have high reliability and validity in the context of hospital performance evaluation. This study emphasizes the importance of BSC in providing a balanced perspective for managing hospital performance sustainably.

Local research by Rahman, Taufik, and Djamhuri (2021) conducted in hospitals in Pasuruan, East Java, measured hospital performance based on four BSC perspectives. The results showed that the implementation of BSC in the three hospitals had shown good results, with improvements in customer satisfaction, internal process efficiency, and financial performance.

In addition, Sulung and Warlis (2020) in their study emphasized that BSC is not only effective as a performance measurement tool, but can also be used to evaluate and improve patient satisfaction and operational efficiency in hospitals. This study found that the implementation of Minimum Service Standards (SPM) combined with BSC can result in significant improvements in the quality of health services.

### Research methods

#### Research Design

This study uses a quantitative descriptive design with a cross-sectional approach to evaluate the performance of RSUD Beriman Balikpapan City using the *Balanced Scorecard* (BSC) method. This approach aims to measure and analyze hospital performance based on four main perspectives of BSC, namely finance, customers, internal business processes, and learning and growth. Data were collected through surveys, interviews, and secondary data relevant to hospital performance within a specified period. This study also uses a descriptive method to explain the results of hospital performance measurements without intervening in the proposed development strategy.

#### Location and Time of Research

The study was conducted at RSUD Beriman, Balikpapan City, which is a class C hospital with the status of

a Regional Public Service Agency (BLUD). This location was chosen because RSUD Beriman has implemented performance measurement based on the Government Agency Performance Accountability Report (LAKIP), but has not fully implemented a comprehensive BSC-based evaluation. The study period lasted for 2 months, in 2024. The data collection stage involved direct observation, collection of financial reports, and interviews with management and staff related to hospital performance.

### Data source

The data sources in this study consist of primary data and secondary data:

1. **Primary Data** : Primary data were collected through surveys and semi-structured interviews with various informants, including hospital management, medical staff, and patients. The interviews aimed to obtain information related to perceptions of customer satisfaction, internal business process efficiency, and learning and growth in the hospital. Surveys were used to measure aspects of performance related to customer perspective and learning.
2. **Secondary Data** : Secondary data is obtained from hospital performance reports such as the Government Agency Performance Accountability Report (LAKIP), annual financial reports, Community Satisfaction Index (IKM) data, and other internal documents related to business processes and human resource development. This data is used to analyze financial perspectives and internal business processes related to hospital performance.

### Data Analysis Techniques

The collected data were analyzed using quantitative descriptive methods. Each perspective of *the Balanced Scorecard* was analyzed separately, then the results of each perspective were combined to provide a comprehensive picture of hospital performance. Data analysis techniques include:

1. **Descriptive Analysis** : Used to describe and summarize data related to hospital performance indicators from four BSC perspectives. Numerical data obtained from surveys and performance reports will be presented in the form of tables, graphs, and descriptive statistics (average, percentage, and frequency).
2. **Qualitative Analysis** : Qualitative data obtained through interviews will be analyzed using thematic methods, which aim to identify key themes related to customer satisfaction, internal business processes, and learning and growth. The results of these interviews will provide additional insights that cannot be obtained from quantitative data alone.
3. **Performance Measurement Based on BSC Perspective** : Financial data will be analyzed using financial ratios such as liquidity ratio, profitability, and cost efficiency. Customer perspective is analyzed using patient satisfaction survey data and IKM. Internal business processes are measured through patient waiting time indicators, service procedure efficiency, and technology use. Learning and growth perspective is analyzed through measuring investment in staff training and development and the use of information technology in the hospital.

## Research result

### 1. Financial Perspective

RSUD Beriman shows significant strength in financial management. The cash ratio reached 1567%, indicating an excellent ability to meet its short-term obligations. The current ratio of 2310% also shows that the hospital is in a strong liquidity position. However, challenges arise in terms of receivables management, with *the collection period* reaching 164.85 days, which exceeds the industry standard. This indicates the need for more effective receivables management to improve cash flow and operational efficiency.

In the last year, RSUD Beriman also recorded an increase in revenue of 6.96%, but operational expenses increased by 16.07%, indicating challenges in cost control.

Financial Indicators	Results
Cash Ratio	1567%

Current Ratio	2310%
Collection Period	164.85 days
Increase in Revenue	6.96%
Increase in Operating Expenses	16.07%

**2. Customer Perspective**

The Community Satisfaction Index (IKM) at Beriman Hospital achieved a fairly good score, with a value of 85.57% for inpatient services and 81.41% for outpatient services. However, this still has not reached the expected target of  $\geq 90\%$ , indicating that there is still room for improvement in service quality. The hospital has shown progress in handling patient complaints and providing more responsive services, but further efforts are needed to improve overall satisfaction.

Customer Indicators	Results
IKM Inpatient	85.57%
IKM Outpatient	81.41%
Satisfaction Target	$\geq 90\%$

**3. Internal Business Process Perspective**

From this perspective, RSUD Beriman has implemented good Standard Operating Procedures (SOP) in terms of financial management and accounting systems. However, service completion time and inter-departmental coordination still need to be improved. In terms of medical services, the hospital recorded good achievements in several key indicators, such as a very low emergency mortality rate and a below-standard nosocomial infection rate. However, the completeness and return of medical records need to be improved to support more effective services.

Internal Business Process Indicators	Results
Service Completion Time	Needs improvement
Mortality Rate in Emergency Room	0.002%
Nosocomial Infection Rate	2.91%
Completeness of Medical Records	Needs improvement

**4. Learning and Growth Perspective**

This perspective shows a commitment to Human Resources (HR) development, with an average of 16.92 hours of training per employee. RSUD Beriman also recorded good achievements in the implementation of information technology, with a score of 4 out of 5. However, the *reward and punishment program* for employees has not been implemented effectively, and the hospital's facilities and infrastructure achieved a "good" score (76%).

Learning and Growth Indicators	Results
Average Training Hours/Employee	16.92 hours

Reward and Punishment Program	Not yet implemented
Information Technology	Score 4/5
Facilities and infrastructure	76% (Good)

## Discussion

### 1. Financial Perspective

The results of the study showed that RSUD Beriman has a very good financial position, with a cash ratio reaching 1567% and a current ratio of 2310%. This performance shows that the hospital is able to meet short-term obligations well, reflecting solid financial management. However, significant challenges arise in accounts receivable management, as reflected in *the collection period* reaching 164.85 days. This figure is far above the ideal standard, indicating that RSUD Beriman needs to improve accounts receivable management to improve cash flow and reduce financial risk (Mahmudi, 2010).

Although hospital revenue increased by 6.96%, the operational burden increased by 16.07% indicating that hospitals must be more careful in controlling operational costs. If not managed properly, this increase in burden can threaten the profitability and financial sustainability of the hospital in the long term. Therefore, it is important for management to implement more effective and efficient cost control strategies in daily operations (Kaplan & Norton, 1996).

### 2. Customer Perspective

The Community Satisfaction Index (IKM) shows that although RSUD Beriman has recorded a good satisfaction score, namely 85.57% for inpatient services and 81.41% for outpatient services, the figure is still below the expected target, namely  $\geq 90\%$ . This indicates that there are aspects of service that still need to be improved. Good service quality is the key to maintaining and increasing the number of patients, as well as building the hospital's reputation as a trusted health service provider (Gasperz, 2003).

RSUD Beriman has shown progress in handling patient complaints and improving response to service requests. However, it is important for the hospital to conduct regular patient satisfaction surveys to identify areas for improvement, including speed of service and communication between staff (Kaplan & Norton, 2000). Improved patient satisfaction will not only help achieve the set targets but also contribute to patient loyalty in the future.

### 3. Internal Business Process Perspective

In the perspective of internal business processes, Beriman Hospital has implemented various effective SOPs for financial management and medical services. However, despite good achievements in the indicators of emergency mortality and low nosocomial infection rates, service completion time and inter-departmental coordination still require further attention. The indicators of completeness and poor return of medical records indicate that management of patient data and administrative documents is still a challenge (Mardiasmo, 2002).

Improving the efficiency of internal processes will have a direct impact on patient satisfaction and the overall performance of the hospital. Therefore, it is important for management to evaluate existing SOPs and ensure that all staff understand and carry out established procedures (Rahman et al., 2018).

### 4. Learning and Growth Perspective

From a learning and growth perspective, RSUD Beriman shows a commitment to human resource development with an average of 16.92 hours of training per employee. However, the *reward and punishment*

*program* has not been implemented effectively, which can reduce staff motivation and performance. In an increasingly competitive healthcare world, continuous human resource development is essential to improving the quality of care provided to patients (Kaplan & Norton, 2000).

Good use of information technology can also improve operational efficiency and speed up the service process. RSUD Beriman needs to continue investing in technology training to ensure that all staff can utilize existing tools and systems to the fullest (Mulyadi, 2007). In addition, greater attention to hospital facilities and infrastructure will support the achievement of long-term goals in improving service quality.

### Conclusion

Overall, the results of the study indicate that RSUD Beriman has several strengths in financial management and services, but also faces significant challenges in terms of accounts receivable management, patient satisfaction, and process efficiency. The use of *the Balanced Scorecard* as a performance evaluation tool has provided a more comprehensive picture of hospital performance. Therefore, there needs to be more focused corrective action to improve performance in each identified perspective.

### Research Ethics

This study has obtained ethical approval from the Health Research Ethics Committee at Faculty of Public Health, Hasanuddin University, with approval number 1955/UN4.14.1/TP.01.02/2024. All participants have given written consent voluntarily after receiving complete information about the purpose, procedures, benefits, and risks of the study.

### Conflict of Interest

The researcher stated that there was no conflict of interest in conducting this research.

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