

## Evaluasi kinerja rumah sakit X periode 1998-2001 menggunakan modifikasi balanced scorecard

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### Abstrak

Kesinambungan upaya pelayanan kesehatan sangat penting dalam peningkatan derajat kesehatan masyarakat. Salah satu sarana kesehatan adalah rumah sakit yang mempunyai fungsi utama menyediakan dan menyelenggarakan upaya kesehatan yang bersifat penyembuhan dan pemulihan pasien. Untuk dapat meramalkan survive-nya, maka rumah sakit X perlu melakukan, evaluasi terhadap kinejanya selama ini. Rumah sakit X akan dapat memperbaiki dan meningkatkan kualitas pelayanannya apabila mengetahui gambaran kinerjanya secara keseluruhan. Balanced Scorecard merupakan alat evaluasi kinerja komprehensif dengan 4 pendekatan, yaitu : finansial/keuangan, pelanggan, proses bisnis internal, dan pertumbuhan pembelajaran. Khusus untuk rumah sakit ditambahkan kinerja pelayanan sebagai ukuran kinerja khas rumah sakit.

Desain penelitian ini adalah penelitian deskriptif. Data yang digunakan adalah data sekunder kegiatan rumah sakit. Data primer dilakukan dengan survei serta wawancara mendalam dengan manajer rumah sakit X. Selanjutnya data yang dikumpulkan dianalisa secara deskriptif.

Hasil penelitian menunjukkan : 1) kinerja finansial/keuangan : assets turnover ratio 1998-2001 > 2 kali ; profit margin 1998 (2,4%), 1999 (0%), 2000 (1,1%), 2001 (0%) ; ROI 1998 (4,8%), 1999 (0%), 2000 (2,6%), 2001 (0%), analisis diskriminan Altman  $Z > 2,675$  tidak ada tendensi bangkrut, 2) kinerja pelayanan : BOR 1998 (53%), 1999 (54%), 2000 (73%), 2001 (70,17%) ; ALOS dalam hari 1998 (4), 1999 (4), 2000 (3,48), 2001 (3,38) ; BTO dalam kali 1998 (52), 1999 (53,43), 2000 (77) , 2001 (77,17) ; TOI dalam hari 1998 (3), 1999 (3), 2000 (1), 2001 (1,41) ; NDR per seribu 1998 (15), 1999 (13), 2000 (14,8), 2001 (13,7) ; GDR per seribu 1998 (39), 1999 (38), 2000 (42,2), 2001 (42,89) ; rata-rata kunjungan poliklinik per hari 2000 (247), 2001 (244), 3) kinerja pelanggan : tingkat kepuasan pelanggan 100% (19%), 80% (56%) ; pangsa pasar rawat inap 2001 berdasarkan jumlah pasien 28% (posisi I), berdasarkan hari rawat kelas 24,4% (posisi II), pangsa pasar rawat jalan 2001 (18%, posisi III) ; retensi pelanggan masih kurang ; akuisisi pelanggan baik, 4) kinerja proses bisnis internal : kemampuan berinovasi (mengidentifikasi dan menciptakan pasar) masih kurang ; kemampuan operasi dan efisiensi biaya masih kurang, dari jumlah complain per 1000 kuesioner 1999 (195), 2000 (140), 2001 (196), kemampuan layanan purna jual masih kurang, 5) kinerja pertumbuhan dan pembelajaran : tingkat kemampuan pegawai dan tingkat kepuasan kerja 51%, turnover pegawai (1998 ; 2,9%, 1999 ; 0,7%, 2000 ; 1,3%, 2001 ; 0%), tingkat absensi (1999 ; 0,551%, 2000 ; 0,558%, 2001 ; 0,407%), tingkat pendapatan perusahaan per pegawai meningkat tahun demi tahun ; kemampuan sistem informasi keakuratan dan kecepatan masih kurang, masih menggunakan indikator lagging ; motivasi dan empowering masih sangat kurang (tim kerja tidak ada, survei saran dan tingkat kepuasan pegawai tidak ada, keselarasan strategi rumah sakit dengan jajaran manajer dan unit bisnis belum tercapai), 6) korelasi antar indikator kinerja, BOR dan laba operasi rawat inap 0,992, jumlah kunjungan

rawat jalan dan laba operasi rawat jalan 0,856, komplain dan jumlah kunjungan -0,421, komplain dengan BOR -0,602, turnover pegawai dan jumlah komplain -0,851, tingkat absensi dan komplain -0,548.

Berdasarkan hasil penelitian ini diketahui assets turnover rumah sakit cukup baik, tetapi profit margin sangat kurang disebabkan efisiensi biaya yang sangat kurang. Kinerja pelanggan, kinerja proses bisnis internal, dan kinerja pertumbuhan dan pembelajaran masih kurang. Rumah sakit perlu menetapkan strategi bauran dan pertumbuhan pendapatan, penghematan biaya/peningkatn produktivitas, dan pemanfaatan aktiva/strategi investasi. Hal tersebut harus didorong oleh ke-3 perspektif pendorong.

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The Performance Evaluation of X Hospital Period 1998-2001 Using Balanced Scorecard

ModificationContinuity of health service efforts was very important to increase community health degree.

One of health facilities was a hospital which had principal function to supply and organize health efforts with curative and rehabilitative characteristics. To predict their survival, X hospital need to evaluate of their performance all this time. X hospital could improve and increase their quality if they knew their performance on the whole. Balanced Scorecard was a comprehensive performance evaluation tool which had 4 perspectives, namely: financial, customer, internal business process, growth and learning. Hospital, especially, need to be added service performance as hospital characteristic performance measurement.

This study was designed as descriptive study. The data used was secondary data from hospital activity. The Primary data was collected by survey and in depth interview with the managers of X hospital. The data was analyzed descriptively.

The study result show : 1) financial performance : assets turnover ratio 1998-2001 > 2 times ; profit margin 1998 (2,4%), 1999 (0%), 2000 (1,1%), 2001 (0%) ; RCI 1998 (4,8%), 1999 (0%), 2000 (2,6%), 2001 (0%), there was no bankruptcy tendency by Diskriminan Altman analysis  $2 > 2,675$ , 2) service. performance : BOR 1998 (53%), 1999 (54%), 2000 (73%), 2001 (70,17%) ; ALOS in days 1998 (4), 1999 (4), 2000 (3,48), 2001 (3,38) ; BTO in times 1998 (52), 1999 (53,43), 2000 (77) , 2001 (77,17) ; TOI in days 1998 (3), 1999 (3), 2000 (1), 2001 (1,41) ; NDR per thousand 1998 (15), 1999 (13), 2000 (14,8), 2001 (13,7) ; GDR per thousand 1998 (39), 1999 (38), 2000 (42,2), 2001 (42,89) ; average of outpatient visit per day 2000 (247), 2001 (244), 3) customer performance : customer satisfaction 100% (19%), 80%0 (56%) ; inpatient market share 2001 based on number of patient 28% (the first position), based on number of care days in class 24,4% (the second position), outpatient market share 2001 (18%, the third position) ; customer retention was still poor ; customer acquisition was good, 4) internal business process : capability of innovation (identify and create market) was still poor ; capability of operation based on cost efficiency was still poor, based on number of complaint per 1000 questioner 1999 (195), 2000 (140), 2001 (196), capability of post selling service was still poor, 5) growth and learning performance : capability of employee, based on employee satisfaction 51%, labor turnover (1998 ; 2,9%,1999 ; 0,7%, 2000 ; 1,3%, 2001 ; 0%), level of absenteeism (1999 ; 0,551%, 2000 ; 0,558%, 2001 ; 0,407%), level of hospital revenue per employee was increased year by year ; capability of information system, accuracy and speed was still poor, still used lagging indicator ; motivating and empowering was still poor (there was no work team, there was no suggestion and employee satisfaction survey, conformity between the hospital strategy with managers and business units was still not yet achieved), 6) correlation inter performance indicator, BOR and inpatient operating profit 0,992, number

of outpatient visit and outpatient operating profit 0,856, number of complaint and number of visit -0,421, number of complaint and BOR -0,602, labor turnover and number of complaint -0,851, level of absenteeism and number of complaint -0,548.

Based on this study result, it was known that assets turnover of hospital was good, but profit margin was still very poor because of inefficiency in cost. Customer performance, internal business process performance, growth and learning performance was still poor. The hospital need to implemented mix strategy and revenue growth, cost efficiency/productivity increase, and assets exploitation/investment strategy. Finally, all of them must driven by drive performance.