

Performance Measurement Analysis of Ciawi Hospital During the Covid 19 Pandemic with A Balanced Scorecard Approach

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Abstract

RSUD Ciawi is a general hospital own by Bogor districts government and located at Main Road Puncak No, 479, Bogor Districts, West Java Province. RSUD Ciawi had fluctuation amount of revenue and problems managing budget to make RSUD Ciawi work more efficiently. Some problems are cause by marketing factor, the internal companies were not work optimally, and external factor that significantly effect RSUD Ciawi during Pandemic Covid 19. The purposes of this research are to identify the design of performance measurement system and measure the performance of RSUD Ciawi. Balanced scorecard measuring the performance with four perspectives that is financial perspective, customer perspective, internal business processes perspective and learning and growth perspective. The data were collected from November 2021 to March 2022 by interviewing top management of RSUD Ciawi, customers, and employees using questionnaires. RSUD Ciawi performance is in the category of very healthy (AAA) with a total score of 104.44 percent. RSUD Ciawi is expected to improve the inefficient administration system and poor human resource management. RSUD Ciawi is expected to be able to implement a performance measurement system with BSC. Through the application of the BSC concept, the Ciawi Hospital can assess its performance as a whole and more comprehensively either.

Keywords

balanced scorecard; pandemic covid 19; performance analysis; ciawi hospital



I. Introduction

Regional General Hospital (RSUD) Ciawi is a hospital owned by the government of Bogor Regency which is located at Main Road Puncak No. 479. Where in fulfilling its function as a Health and Health Education agency, Ciawi Hospital must strive to improve services to the community and health education through the development of health services, updating of health infrastructure facilities according to the prerequisites and applicable regulations, as well as increasing the capacity and number of human resources.

In 2020, when the Covid-19 pandemic occurred, the Bogor Regency Government appointed four of its hospitals to become Covid-19 referral hospitals. RSUD Ciawi is a referral hospital for regional area II Bogor, so the facilities must be complete and become the focus of development for the regional government of Bogor Regency. Preparation and planning for the fulfillment of supporting infrastructure for Covid-19 handling services, procedural operational standards and the addition of related human resources must immediately be carried out by Ciawi Hospital in response to the pandemic emergency. The outbreak of this virus has an impact of a nation and Globally (Ningrum et al, 2020). The presence of Covid-19 as a pandemic certainly has an economic, social and psychological impact on society (Saleh and Mujahiddin, 2020). Covid 19 pandemic caused all efforts not to be as maximal as expected (Sihombing and Nasib, 2020). Where due to this pandemic, many things were also affected, such as changes to the 2020 Renja and 2020 Budget which

were transferred to the handling of Covid-19, Ciawi Hospital, Bogor Regency as a Covid-19 Referral Hospital, which has an innovative KIJANG Covid-19 Calakan Tour Service that prioritizes fast response . with a one stop solution service, it is realized with complete standard infrastructure, ranging from emergency rooms, isolation treatment rooms, negative pressure operating rooms, delivery rooms and isolation hemodialysis rooms, special intensive care rooms for Covid-19, as well as complete diagnostic support.

By knowing this information, the management of the Ciawi Regional General Hospital can find out the problems that deviate from the goals that have been set so that management can improve its performance in the next period. However, performance information from the value of health service quality indicators, and financial performance alone is not enough because the performance of the public sector is multidimensional so that there is no single indicator that can be used to show performance comprehensively (Hartati, 2012). The use of the Balanced Scorecard concept is expected to reduce weaknesses in performance measurement which is only oriented to the financial aspect and indicators of the quality of health services. In this research concept, it can provide an overview of how to analyze the performance of the Ciawi Regional General Hospital using the Balanced Scorecard method when viewed from a financial perspective, customer perspective, internal business process perspective and learning and growth perspective.

II. Research Method

This research was conducted at Ciawi Hospital, Bogor Regency. The research was carried out for five months from November 2021 to March 2022 for data collection. The sampling method for consumers in this study was conducted by non-probability sampling with convenience sampling method. According to the calculation of the Krejcie Morgan sample used in Permenpan No. 14 of 2017, the minimum sample size is 64 respondents. Meanwhile, for employee satisfaction, a minimum sample size of 63 respondents was obtained. Based on the consumer satisfaction survey, 85 respondents were randomly assigned to customers who came to the hospital. This includes the patient's family and the patient himself, if possible, the situation and conditions of sampling. For employee satisfaction, 108 respondents were obtained by distributing digital questionnaires to installations at Ciawi Hospital. Primary data obtained from interviews with management and filling out questionnaires with the relevant informants were collected and processed first to simplify the data. Data analysis was carried out using the four perspectives of the Balanced Scorecard and the paired comparison weighting method.

Performance measurement is based on outcome measures (lagging indicators) that have been adjusted to the vision and mission as well as strategic targets for each perspective that has been designed by the hospital. The setting of strategic targets in this study was based on the strategic targets set in several previous studies, adapted to the condition of the Ciawi Hospital. After that, the weighting is carried out to determine the priority level of each perspective, strategic target and outcome measure for RSUD Ciawi. This performance measurement is carried out on every perspective on the Balanced Scorecard. The overall performance results are obtained by adding up the performance scores of each perspective. This total performance score can be classified into very healthy, unhealthy or unhealthy performance.

III. Result and Discussion

3.1 Financial Perspective

In the context of developing Ciawi Hospital, the financial perspective of Ciawi Hospital has two strategic targets, namely:

Table 1. Strategy Financial Perspective RSUD Ciawi

Strategic Goal	Size	Lead Indicators	Strategic Initiatives
	Lag Indicator)		
Financial Perspective			
Increase in income	Amount of income collected	Increase in the amount of income	<ol style="list-style-type: none"> 1. Increased the types of health services 2. Increase in the amount of net profit
Cost efficiency	Percentage of shopping costs	Decreased percentage of shopping costs	<ol style="list-style-type: none"> 1. Tighten Operating Standards applied to employees 2. Reward and Punishment for employees in implementing SOP

3.2 Customer Perspective

With the importance of the role of consumers for the sustainability of RSUD Ciawi and the assessment of customer satisfaction, RSUD Ciawi has two strategic targets, namely:

Table 2. Strategy Customer Perspective RSUD Ciawi

Strategic Goal	Size	Lead Indicators	Strategic Initiatives
	Lag Indicator		
Customer Perspective			
Increase patient satisfaction and trust	Consumer satisfaction level	Increased consumer satisfaction	<ol style="list-style-type: none"> 1. Conduct regular customer satisfaction surveys 2. Providing the best service to consumers
Increase patient loyalty	Percentage of patient data who want to go back for treatment	Increasing the percentage of patient data who want to go back for treatment	<ol style="list-style-type: none"> 1. Improve health promotion and education to customers 2. Doing a loyalty program
Increase the number of patient visits	Percentage of patient visits	Increasing the number of patient visits	<ol style="list-style-type: none"> 1. Increase promotion through social media 2. Conduct events sales promotion regularly

3.3 Internal Business Process Perspective

From the perspective of internal business processes, RSUD Ciawi has two strategic targets, including:

Table 3. Strategy Internal Business Perspective RSUD Ciawi

Strategy Goal	Size		Strategic Initiatives
	Lag Indicator	Lead Indicators	
Internal Business Process Perspective			
Creating complete services and facilities to face the Covid 19 pandemic	Percentage of the number of patients who died due to Covid 19	Decrease in the percentage of patients who die from Covid 19	<ol style="list-style-type: none"> 1. INFEM. service development 2. Create a poly specialization 3. Create a research and development division
Improve the quality of service processes	Percentage of service quality performance	Increased percentage of service quality performance	<ol style="list-style-type: none"> 1. Provide professional service 2. Carry out work SOPs 3. Create a service quality development division
Increase hospital capacity	Percentage of inpatient service indicators, namely BOR, BTO, ALOS and TOI	Increased index value of inpatient services, namely BOR, BTO, ALOS and TOI	<ol style="list-style-type: none"> 1. Increase bed capacity 2. Complete the facilities and infrastructure

3.4 Learning and Growth Perspective

From a learning and growth perspective, RSUD Ciawi has three strategic targets, namely:

Table 4. Strategy Learning and Growth Perspective RSUD Ciawi

Strategy Goal	Size		Strategic Initiatives
	Lag Indicator	Lead Indicators	
Learning and Growth Perspective			
Improving employee capabilities in handling the Covid 19 pandemic	Percentage of employees who received training	Increased percentage of employees receiving training	<ol style="list-style-type: none"> 1. Conduct training to improve employee skills 2. Participate in training held by relevant agencies 3. Increased number of ideas from employees realized
Increase employee commitment	Employee satisfaction level	Increased level of employee satisfaction	<ol style="list-style-type: none"> 1. Low rate of employee violation cases 2. Regular employee satisfaction survey

Creating a productive company culture

Employee productivity level

Increased productivity of each employee

1. Make work SOPs
2. Develop management structure
3. Improving a conducive work climate
4. Implementing a reward and punishment system

3.5 Ciawi Hospital Strategy Map

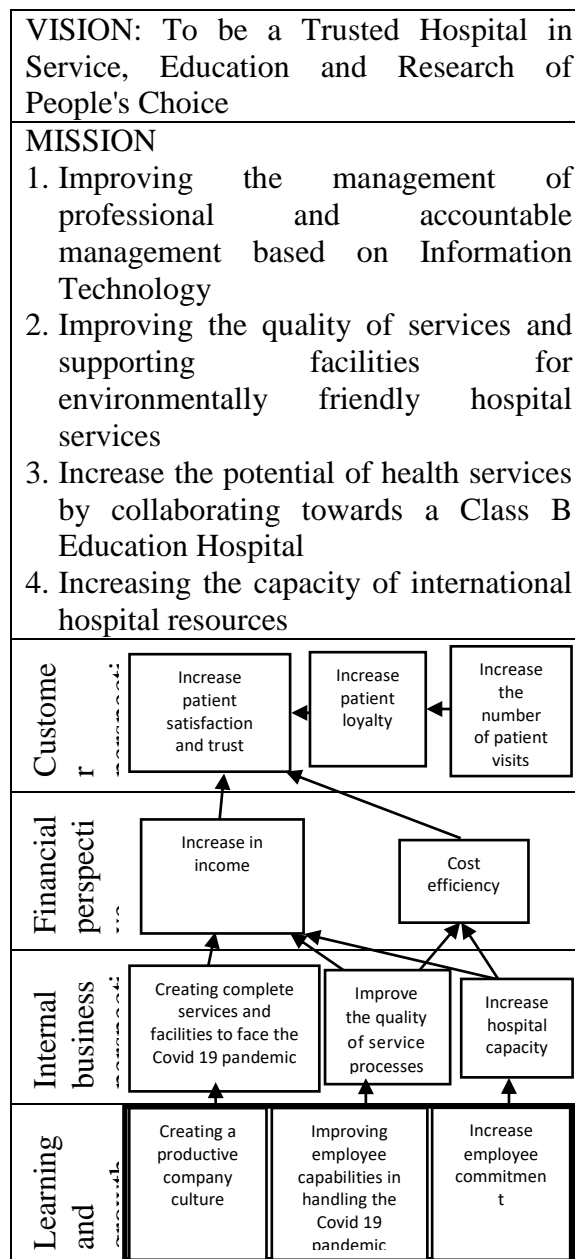


Figure 1. Strategy map for Ciawi Hospital

3.6 Performance Assessment

3.7

Table 5. Measurement of the performance of the Ciawi Hospital

BSC Perspective	Key Performance Indicators	Achievement (%)	Weight	Performance Score (%)
Financial Perspective	Effective value of income	116.83	0.17	19.86
	Economic value on budget	91.34	0.09	8.22
Total Financial Perspective Performance Score				28.08
Customer Perspective (31%)	Consumer satisfaction level	108.54	0.17	18.45
	Patient loyalty level	125	0.05	6.25
	Number of patient visits	94.44	0.09	8.5
Total Customer Perspective Performance Score				33.2
Internal Business Process Perspective	Decrease in the percentage of deaths of Covid 19 patients	68.13	0.12	8.18
	Service quality performance value	99.75	0.04	3.99
	BOR, BTO, ALOS and TOI values	112.35	0.10	11.23
Total Internal Business Process Perspective Performance Score				23.40
Learning and Growth Perspective	Employee productivity level	116.83	0.03	3.50
	Employee training percentage	124.34	0.09	11.19
	Employee satisfaction level	101.13	0.05	5.06
Total Learning and Growth Perspective Performance Score				19.75
Total Overall Performance Score				104.44

Overall RSUD Ciawi can achieve the strategic target of 104.44% of the total target that has been set. This is classified into the very healthy (AAA) criteria. The strategic indicators that achieve the target include: the effective value of income, the level of

customer satisfaction, the level of customer loyalty, the level of employee productivity, the percentage of employee training and the level of employee satisfaction. While other strategies have not reached the target so that an evaluation is needed so that in the following year the targets that have been set can be achieved by Ciawi Hospital. As for the future targets for 2022-2023, indeed, improving performance is the main goal of hospital management so that hospitals can continue to develop and become better. However, this target must follow the decision of the Supervisory Board and Board of Directors of RSUD Ciawi. Moreover, the target value is usually regulated by government regulations in accordance with the government's own work plan.

3.7 Managerial Implications

Based on the results obtained, the hospital's performance was stated to be very healthy with a performance value of 104,44 % with AAA quality. This does not mean that all hospital indicators have good performance. However, some indicators whose performance achievements do not meet the targets, need improvement. Based on the performance calculations that have been carried out, there are indeed indicators whose performance achievements are high enough that they can cover the shortcomings of other indicators. Therefore, the priority of strategic objectives is formulated in each perspective. The strategic initiatives become recommended solutions in an effort to improve performance on the strategic objectives.

From a financial perspective, the implications for managerial, income increase are suggested to be prioritized. However, based on field observations and interviews with one of the directors of RSUD Ciawi, that RSUD prioritizes service performance to the community and fulfills all government targets as a public health institution. However, the financial perspective remains important, this is because Ciawi Hospital must be able to account for all its business activities in using the budget and providing income for the local government. Therefore, improvements to operational standards and an increase in the number of patient visits must take precedence so that the Ciawi Hospital's budget can be accounted for and reduce losses due to errors in the work process.

From the customer's perspective, making regular promotions needs to be done by participating in promotional events or expanding promotions through electronic media advertising. In this case, hospitals can advertise their services on media such as television, radio, or the internet. As for creating customer loyalty, it can be done by making a member card as an appreciation to consumers. From the perspective of internal business processes, the strategic goal of creating complete services and facilities to deal with the Covid 19 pandemic is the strategic target with the highest ranking from an internal business perspective, which is 0.12.

From the learning and growth perspective, the strategic target of increasing employee capabilities in handling the Covid 19 pandemic from the learning and growth perspective has the highest weight value of 0.09. This makes the strategic targets have a high importance value and should be prioritized for the business development of RSUD Ciawi. Employees are assets that need to be maintained by the hospital. In the future, in order to maintain the skills of these employees, of course hospitals need to develop certified quality standards in the human resource development (HRD) division as human resource managers for hospitals. This management includes the process of recruiting new employees, training, and evaluating employee work.

IV. Conclusion

Based on the results of the analysis of the performance of the Ciawi Hospital with the Balanced Scorecard, the results of the performance scores for each perspective were obtained. The performance score on the financial perspective is 28.08%, the performance score from the customer perspective is 33.2%, the performance score from the internal business process perspective is 23.40%. While the performance score on the learning and growth perspective is 19.75%. The total performance score obtained by the Ciawi Hospital as a whole is 104.44%. This means that the performance of the Ciawi Hospital in 2021 is classified into the very healthy category (AAA).

Based on the results of observations on the condition of the Ciawi Hospital during the study, it is recommended that RSUD Ciawi is advised to make improvements to the standard operational control. Regarding the financial health of the hospital itself, Ciawi Hospital is advised to measure liquidity and solvency by measuring the value of debt to assets. Ciawi Hospital needs to improve the quality and loyalty of employees so that the hospital's performance can run optimally. This can be done by implementing a reward and punishment policy as well as more professional employee training. Maintaining communication with consumers can be done by RSUD Ciawi by making regular promotions by participating in promotional events or expanding promotions through electronic media advertisements and health education. As for creating customer loyalty, it can be done by making a member card as an appreciation to consumers in the hospital loyalty program. After doing BSC analysis through this research, Ciawi Hospital should implement a performance measurement system with BSC. Through the application of the BSC concept, the Ciawi Hospital can assess its performance as a whole and more comprehensively.

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