ANALYSIS OF PERFORMANCE ASSESSMENT WITH THE BALANCE SCORECARD APPROACH AT SYEKH YUSUF GOWA HOSPITAL IN 2023

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Abstract

Background. Performance is a result achieved by the employee in his job according to certain criteria that apply to a particular job. The success or failure of employee performance that has been achieved by the organization will be influenced by the level of performance of employees individually and in groups. Balanced Scorecard (BSC) is a combination of criteria for evaluating past, present and future organizational performance, which evaluates non-financial indicators along with financial criteria. **Purpose**. The aim of this study was to analyze how performance based on balanced scorecard at RSUD Syekh Yusuf Gowa. **Method**. This study used a mixed method approach, namely qualitative and quantitative with a cross sectional approach. Data collection used questionnaires, interviews, observations, and document searches. To obtain data from questionnaires, the sample in this study was 122 employees and to obtain data from observations, the sample in this study was 30 employees and 30 patients. **Results**. The results of this study are based on the Balanced Scorecard (BSC) approach, the learning and growth perspective obtained a score of 33%, which is included in a less healthy condition with category B. Internal Business Perspective 79%, which is included in a very healthy condition with category A. Customer Perspective 31%, which is included in an unhealthy condition with category B, and Financial Perspective 30%, which is included in an unhealthy condition with category B. **Conclusion**. The conclusion is that the performance of Syekh Yusuf Gowa Hospital based on the balanced scorecard approach is in the range of 50 < TS < 65 with a total score of 51% which is included in the BBB (less healthy) category. The assessment of hospital performance based on the Balanced Scorecard Approach is not balanced because there are several perspectives that get low scores, especially in the learning and growth perspective, customer perspective and financial perspective. So, Syekh Yusuf Gowa Hospital needs to prioritize improvements in these three perspectives, while maintaining good performance in the internal business perspective.

Keywords: Performance Assessment, Balance Scorecard, Hospital.

INTRODUCTION

Hospitals are health care institutions that organize comprehensive individual health services that provide inpatient, outpatient and emergency services. The existence of hospitals is needed by the community to fulfill health needs. With increasing knowledge and socio-economic conditions, where hospitals are influenced by the development of health science, technological advances, and the socio-economic life of the community so that hospitals are required to continue to develop the quality of health services (Law 44 2009). The company's global competition will continue to increase, for which a performance measurement tool is needed that can not only measure several aspects but must be used to measure all aspects of the company (Wong and College, 2006). According to Michael Armstrong, performance refers to

both behavior and results. This means that in evaluating performance, employee behavior and results must be considered (Michael Armstrong 2016) Evaluating performance improves the quality of products and services. Improving performance requires a suitable model for performance evaluation... Therefore, complex performance measurement can provide more complete measurement results and be used as an overall performance evaluation (Wong and College, 2006) and balanced scorecard (BSC) can be used as a successful model for evaluating performance (Nafari & Behrooz, 2022).

In the 1990s, Kaplan and Norton recognized new organizational needs and requirements and introduced the Balanced Scorecard (BSC) as a performance improvement model. This model is recognized as a comprehensive framework for performance assessment and strategy development. BSC establishes the relationship between short-term and long-term goals, financial and non-financial metrics, internal and external performance, internal and external stakeholders of the organization. This model is one of the most successful organizational performance management systems (Nafari & Behrooz, 2022).

BSC has been widely applied in evaluating non-profit businesses in the world. Voelker et al. (2001) stated that the use of BSC is considered a good management tool. BSC is applied by many businesses and organizations in both financial and non-financial assessment (Tran, 2019) However, after more than 20 years of research and application, there are gaps (Hoque, 2014). For the health and hospital sector, it has emerged in several studies. For example, Aidemark (2001) investigated the application of the balanced scorecard in healthcare organizations. The author analyzed a top-down control system, built on measurements, in the context of medical professionals. Whereas according to Northcontt and France (2005), it is necessary to effectively monitor and manage hospitals due to complex processes. Effective management is therefore a challenge, where quality care is difficult to measure.

Currently, RSUD Syekh Yusuf Gowa evaluates its performance referring to the Government Agency Performance Accountability Report (LAKIP) and regulations set by the local government, where access to performance data that can be assessed is the productivity of hospital services.

The performance measurement system of RSUD Sheikh Yusuf Gowa refers to predetermined indicators, namely the quality of health services evaluated through LAKIP. This is not ideal because public sector performance is multidimensional, so there is no single indicator that can be used to comprehensively realize performance. Unlike the private sector, because the nature of the output produced by the public sector is more intangible (Mardiasmo, 2004).

RSUD Syekh Yusuf Gowa compares the value of performance achievements with the predetermined targets, there is no comparative information with other hospitals of the same class. Comprehensive performance measurement has not been carried out, only assessing medical service visits, the level of efficiency of hospital services and revenue realization. Performance measurement is not carried out consistently and only a few performance results are reported, namely for a small number of areas that are important for organizational requirements.

The assessment is carried out using LAKIP which actually only assesses two performance perspectives, namely related to the customer perspective and internal business perspective, so a performance appraisal system is needed that is able to

measure performance more accurately and comprehensively, which is not only a performance appraisal tool, but develops further into a strategic management system that helps translate and communicate the vision and mission of the organization, and obtain feedback from learning. This is what drives the implementation of an appropriate and accurate performance measurement system as a tool to evaluate overall performance. One such performance measurement tool is the Balance scorecard (Anthony and Govindarajan, 2005). Although designed for profit-based organizations, the application of BSC in public and non-profit organizations can be done in the NPO and government sectors, because the conceptual basis of this system is developed from performance appraisal and strategic management, which is a universal trend (Aaujirapongpan, Somnuk et al. 2019).

Conducting a performance analysis at RSUD Sheikh Yusuf Gowa will provide information on the level of effectiveness of the hospital's overall performance, so that it can be used as one of the inputs in taking the next strategic steps in order to realize the vision, mission and goals of the RSUD. Based on the explanation above, the researcher conducted a study using BSC with the title **"ANALYSIS OF PERFORMANCE ASSESSMENT WITH BALANCED SCORECARD APPROACH YEAR 2023".**

METHODOLOGY

Location and Time of Research

This research will be conducted at RSUD Sheikh Yusuf Gowa. The length of time planned for conducting research starts from October 2023-January 2024.

Population and Research Sample

The population consisted of hospital employees and patients. The sample was selected using Lameshow formula consisted of 122 hospital employees and for observation consisted of 30 employees and 30 patients.

Data Collection Methods

The instruments used are questionnaires, interviews, observations, document searches to collect data related to indicators, variables in the Balanced Scorecard.

Data Analysis

Univariate analysis was conducted to obtain an overview of the research problem by describing each variable used in the study. Univariate analysis consists of descriptive analysis of research variables. After collecting data, the results of the calculation of the four perspectives of the BSC indicators will describe the overall performance of the hospital.

RESULTS AND DISCUSSION

1. Learning and Growth Perspective

The following are the Hospital Scores from the Learning and Growth Perspective, namely:

Table 1: Learning and Growth Perspective Scores At Syekh Yusuf Hospital Gowa In 2023

No	Sub Aspects	Indicator	Score Maximum	Score Obtained	Information
1	Source One Man	Average training hours/employee	1,25	0	Employees do training but no documents
		Program Reward and punishment	1,25	0	No Programs
		HR planning documents	1	0,75	There is a partially implemented document
		Patient Safety Culture	1,5	1	73,15% (60<BKP<85)
2	Technology and Information	Integrated IT Level	5	3	Siloed 2 (Hospital IT implementation has reached inpatient care, diagnostic support, etc.)
3	Means Prasarana	Environmental Hygiene	1,5	0	0 (Total Value < TOT 5000) No program green development hospital
		Environmental Proper	1,5	0	0 (all black, measurement does not held)
		Reliability Level Sarpras	2	2	OEE >80%)
4	Disaster Preparedness	Hospital Safety Index (HIS)	5	0	(Are not done Measurement)

Source: Primary Data

Based on this table, it can be seen that in the human resources aspect there are several indicators including average training hours/employees with a score of 0, reward and punishment programs which also get a score of 0, HR planning documents with a score of 0.75 and the safety culture indicator gets a score 1. In the technology and information aspects, the IT integration level indicator gets a score of 3. Meanwhile, the facilities and infrastructure aspect includes the environmental cleanliness indicator with a score of 0, environmental appropriateness with a score of 0, and the infrastructure reliability indicator with a score of 2.

2. Internal Business Perspective

Following are the Hospital Scores from an Internal Business Perspective, namely:

Table 2: Internal Business Perspective Score At Syekh Yusuf Hospital Gowa In 2023

No	Sub Aspects	Indicator	Score Maximum	Score Obtained	Information
1	Medical Indicator Achievement	Death Rate in the ER	2,5	2,5	1,4% (AKG < 2,5%)
		Postoperative Death Rate	2,5	2,5	0.6% (POD < 2)
2	Level Control Infection	Infection Rate Nosocomial	2	2	0,15% (AIN < 1,5)
3	Obedience In Carry out Standard Service	Hand Hygiene Compliance	1	0,75	83% (75 < Results < 85)
		compliance with the use of PPE	0,75	0,75	100%
		Patient Identification Compliance	1	1	100 (Result > 85)
		Compliance with	1,25	0,25	Only 1 CP, namely NHS and already in
		Clinical Pathway			implement (CP exists, not yet implemented)

		Effort Compliance	1	1	0 % (<3%)
		Prevention of the Risk of Patient Falls			
		Compliance with National Formulary Use	1	1	95,25% (PRF>80%)
		Increased Effective Communication	1	0	(Not done measurement)
		Increased Drug Safety That Needs To Be Aware Of (High Alert Medication)	1	1	(Result = 100)
3	Obedience In Carry out Standard Service	Implementation of the process at the right location, right Procedure, Appropriate for Patients Undergoing Surgical Procedures	1	1	Result = 100
4	Growth And Productivity	Total Growth	1	1	1.25 (KRJ >1,1)
		Outpatient Visits			
		Growth in Average ER Visits	1	0,4	0,93 (0,90 $\leq$ KIGD <0.95)
		Growth Days	1	0	0,47 (RI < 0,85)
		Inpatient Treatment			
		Growth of Radiological Examination	1	0,6	0,95 (0,95 $\leq$ PR < 1)
		Growth of Laboratory Examination	1	0,8	1,01 (1,00 $\leq$ PR < 1,10)
		Operational Growth	1	0,8	1,05 (1,00 $\leq$ PO < 1.10)
5	Timeliness of Service	Completeness of Medical Records 24 Hours After Service	1	1	94% (KRM > 80)
		Return of Medical Records	1	1	99 % (PRM > 80)
		Emergency Respon Time (ERT)	1	1	3.34 minutes (ERT $\leq$ 8)
		Length of Stay	2	2	3 hari (3 < LOS ≤ 9)
		Waiting Time for Prescription Service (WTOJ)	0,5	0,5	21 minutes 6 seconds (WTOJ $\leq$ 30)
		Waiting Time Before Operations (WTO)	0,5	0,5	1 (WTO < 2)
		Result Waiting Time Laboratory	0,5	0,5	2 hours 12 minutes (≤ 3 Hours)
		Result Waiting Time Radiology	0,5	0,5	1 hour 23 minutes (≤ 3 Hours)
		Laboratory Critical Test Report Time	0,5	0,4	98% (90% $\leq$ Results < 100%
		Compliance with doctor visit times	1	0	(Not done measurement)
		Outpatient Waiting Time (WTRJ)	0,5	0,3	43 minutes 7 seconds (30 < WTRJ ≤ 6)
6	Procedure Handling Test Sample	Number of Delays or Cancellations of Elective Operations	2	1,5	1.4% (1 < OR ≤ 2)
		Radiology Results Failure Rate	1,5	1,5	0.05% (0 < AKR ≤ 1)
		Laboratory Result Failure Rate	1,5	0	(Not done measurement)
7	Utility	Bed Occupancy Rate (BOR)	1	0,75	60.20% (80 > BOR < 100)
8	Connection Public	Counseling Health	1	0,50	There is a partially implemented program
9	Innovation	Product Growth	4	0	0 ($\geq$ 5)
		Innovation Services			

Source: Primary Data

Based on this table, it can be seen that in the sub-aspect of medical indicator achievement there are several indicators including the death rate in the emergency room with a maximum score of 2.5 and the postoperative death rate which also received a maximum score of 2.5. In the sub-aspect of the level of infection control, the indicator for the number of nosocomial infections gets a score of 2.

Then in the sub-aspect of compliance in implementing service standards, which includes the hand hygiene compliance indicator, gets a score of 0.75, the patient identification compliance indicator gets a maximum score of 1, compliance with clinical pathways gets a score. 0.25, the indicator of compliance with efforts to prevent the risk of patient falls gets a maximum score of 1, the indicator of compliance with the use of the national formulary gets a maximum score of 1, the indicator of increasing drug safety that needs to be watched out for (high alert medication) gets a maximum score of 1, the indicator of the implementation of the process at the right location, right procedure, the exact patient who underwent it, and the surgical procedure indicator received a maximum score of 1.

In the growth and productivity sub-aspects which include the growth indicator for total outpatient visits getting a maximum score of 1, the growth indicator for average emergency room visits getting a score of 0.4, the growth indicator for inpatient treatment days getting a score of 0, the growth indicator for radiology examinations getting a score of 0, 6, the laboratory examination growth indicator received a score of 0.8, and the operational growth indicator with score 0.8.

In the sub-aspect of timeliness of service which includes indicators of completeness of medical records 24 hours after service gets a maximum score of 1, indicator of return of medical records gets a maximum score of 1, indicator of emergency response time (ERT) gets a maximum score of 1, indicator of length of stay gets a maximum score 2, the waiting time indicator for finished medicine prescription services (WTOJ) gets a maximum score of 0.5, the waiting time indicator before surgery (WTO) gets a maximum score of 0.5, the waiting time indicator for laboratory results gets a maximum score of 0.5, the waiting time indicator for results radiology gets a maximum score of 0.5, the laboratory critical test reporting time indicator gets a score of 0.4 and the outpatient waiting time indicator (WTRJ) gets a maximum score of 0.3.

The sub-aspect of test sample handling procedures includes the indicator of the number of postponements or cancellations of elective operations getting a score of 1.25 and the indicator of the number of radiological failure results getting a maximum score of 1.5.

The Utility sub-aspect includes indicators *Bed Occupancy Rate (BOR)* got a score of 0.75.

The Public Relations sub-aspect including the Health Education indicator received a score of 0.50. Meanwhile, the sub-aspect of innovation, including the Innovation Service Product Growth indicator, received a score of 0.

3. Customer Perspective

The following table of customer perspective scores is as follows:

Table 3: Customer Perspective Score At Syekh Yusuf Hospital Gowa In 2023

No	Sub Aspects	Indicator	Score Maximum	Score Obtained	Information
1	Satisfaction Customers	Customer satisfaction	1	0,75	85,90 (76,61-88,30)
		Employee Satisfaction	1	0,75	83,80 (76,61-88,30)
		Partner Satisfaction	1	0	(Are not done measurement)
		Response Speed Against Complaints (KRK)	2	2	100 (75<KRK ≤ 100%)
		Patient measurements experience	3	0	(Are not done measurement)
		Availability of Customer Relationship Marketing Program	2	0	(Are not done measurement)
2	Patient Rights And Obligation Hospital	Percentage of Fulfillment of Patient Rights	2,5	0	(Are not done measurement)
		Percentage of Fulfillment of Hospital Obligations	2,5	0	(Are not done measurement)

Source: Primary Data

Based on this table, it can be seen that in the customer satisfaction sub-aspect there are several indicators including the customer satisfaction indicator with a score of 0.75, the employee satisfaction indicator with a score of 0.75, the speed of response to complaints (KRK) indicator with a maximum score of 2,

4. Financial Perspective

The following is a financial perspective score table as follows:

Table 4: Financial Perspective Score At Syekh Yusuf Hospital, Gowa

No	Sub Aspects	Indicator	Score Maximum	Score Obtained	Information
1	Liquidity	Cash Ratio (Cash Ratio)	1	0	0 (RK = 0)
		Current Ratio (Current Ratio)	1	0,25	54% (0 < RL ≤ 120
2	Solvency	Debt to Asset Ratio (BUT)	1	1	6.3% (BUT ≤ 35)
3	Profitability	Accounts Receivable Collection Period (Collection Period)	1	1	17 days(<30 Days)
		Return on Fixed Assets (Return On Fixed Asset)	1	0,55	3.6% 3 < SWITCH ≤ 4)
		Equity Rewards (Return Of Equity)	1	0,4	3,3% (3< ROE ≤ 4)
4	Reception Services	Fixed Asset Turnover (Fixed Asset Turnover)	1	1	40% (PAT > 20)
		Inventory Turnover (Inventory Turnover)	1	0,25	14 days (5< PP ≤ 15)
		Ratio of PNBP Revenue to Operational Costs	10	9	75% (57< PB ≤ 75)

		Percentage of Medical Records That Can Be Claimed in a Month	1	1	96% (Result > 90%)
		Percentage increase other sources of income	1	0	(Are not done measurement)
5	obedience management finance BLUD	Business Plan and Definitive Budget (RBA).	0,25	0	(Are not done measurement)
		Financial statements Based on Standards Government Accounting (SAP)	0,25	0	(Are not done measurement)
		Letter of Approval of BLUD Income and Expenditures	0,25	0	(Are not done measurement)
		Service Rates	0,25	0	(Are not done measurement)
		Accounting System Goods Management Inventory	0,25	0	(Are not done measurement)
		Account Approval	0,25	0	(Are not done measurement)
		Timeliness of receipt of Services	0,5	0	(Are not done measurement)
		Consistent service budget planning and implementation	0,5	0	(Are not done measurement)
		Income growth	1,25	0	(Are not done measurement)
		Cash Management SOP	0,25	0	(Are not done measurement)
		Debt Management SOP	0,25	0	(Are not done measurement)
		SOP for Procurement of Goods and Services	0,25	0	(Are not done measurement)
		SOP for Inventory Management	0,25	0	(Are not done measurement)

Source: Primary Data

For the assessment of the financial perspective in the liquidity sub-aspect, the Cash Ratio indicator received a score of 0. The Current Ratio indicator received a score of 0.25. In the Solvency sub aspect for indicators *Debt to Asset Ratio* (DAR) gets a maximum score of 1.

In the sub-aspect of profitability, the indicator for the collection period received a score of 1 and for the return on fixed assets indicator, it received a score of 0.55. Meanwhile, return on equity received a score of 0.4

In the sub-aspect of Service Receipts, the fixed asset turnover indicator gets a maximum score of 1. For the inventory turnover indicator, it gets a score of 0.25 and the indicator for the ratio of PNBP income to operational costs gets a score of 9. Meanwhile, the record percentage indicator medical that can be claimed within a month gets a maximum score of 1.

The following is the Performance Matrix of Each Perspective in the Balanced Scorecard At Syekh Yusuf Gowa Hospital in 2023

Table 5: Matrix Performance Each Perspective in *Balanced Scorecard* at Syekh Yusuf Gowa Hospital in 2023

Perspective	Aspect	Size Indicator	Target	Achievement	Mark
Perspective Learning And Growth	Human Resources	Average training hours/employee	≥ 0.80	Employee do training but no data	0
		Program Reward and punishment	There is a program and implemented	No programs	0
		Document HR planning	There is and accomplished	There are documents part held	B
		Culture Patient Safety	≥ 85%	73,15%	B
	Technology and Information	Integrated IT Level	Advanced	Siloed 2	C
	Means Prasaraa	Cleanliness Environment	Total Value ≥ 7500	0	0
		Environmental Proper	All Gold	0	0
		Infrastructure Reliability Level	>80%	>80%	A
Perspective Business Internal	Achievements Indicator Medic	Death Rate in the ER	≤ 2.5%	1,4%	A
		Postoperative Death Rate	< 2 %	0,6%	A
	Level Infection Control	Infection Rate	AIN < 1.5%	0,15%	A
		Nosocomial			
	Obedience In Implementing Standards Service	Obedience	85%	83%	B
		Hand Hygiene			
Perspective Business Internal	Obedience	obedience use of PPE	100%	100%	A
	In Implementing Standards Service	Obedience Patient Identification	> 85 %	100%	A
		Compliance with *Clinical Pathway*	There are 5 CPs that have been implemented	Only 1 CP (NHS)	C
		Compliance with Efforts to Prevent the Risk of Patient Falls	≤ 3%	0%	A
		Obedience Usage Formulary National	≥ 80%	95,25%	A
		Enhancement Drug Safety As required Caution (High Alert Medication)	100%	(Result = 100)	A
		Implementation Right Location Process, Right Procedure, Exactly Patient The Living One Surgical Procedure Actions	100%	100%	A
	Growth And Productivity	Growth in Total Outpatient Visits Road	KRJ ≥ 1.1	1,25	A
		Growth in Average ER Visits	KIGD ≥ 1.1	0,93	C
		Outpatient Care Day Growth Stay	RI ≥ 1,1	0,47	D
		Growth Inspection Radiology	PR ≥ 1,10	0,95	B

Perspective	Category	Indicator	Target	Actual	Grade
Perspective Business Internal	Growth And Productivity	Growth Inspection Laboratory	PL ≥ 1,10	1,01	A
		Growth Operation	PO ≥ 1.10	1,05	A
	Accuracy Time Service	Equipment Medical record 24 Hours Complete Service	> 80%	94%	A
		Return Medical record	> 80%	99%	A
		Emergency Respon Time (ERT)	≤ 8 minutes	3.34 minutes	A
		Length of Stay	3-9 days	3 days	A
		Waiting time Prescription Services Finished medicine (WTOJ)	≤ 30 minutes	21 minutes 6 seconds	A
		Waiting time Before Surgery (WTO)	WTO < 2 Days	1 day	A
		Waiting Time for Laboratory Results	≤ 3 Hours	2 hours 12 minutes	A
		Waiting Time for Radiology Results	≤ 3 hours	1 hour 23 minutes	A
		Test Report Time Critical Laboratories	100%	98%	A
		Waiting time Outpatient (WTRJ)	≤ 30 Minutes	43 minutes 7 seconds	B
	Procedure Handling of Test Samples	Delay or Cancellation Rate Elective Surgery	0 ≤ OR ≤ 1	1,4%	B
		Radiology Results Failure Rate	0 < AKR ≤ 1	0,05%	A
	Utility	*Bed Occupancy Rate (BOR)*	Parameter ideal : 60 – 80 %	60,20%	B
Perspective Business Internal	Connection Public	Counseling Health	There are programs counseling implemented health	There are Programs part held	B
	Innovation	Growth Products Services Innovation	≥ 5	0	0
Perspective Customer	Satisfaction Customers	Satisfaction Customers	76.61-88.30 (Good)	85,90	B
		Employee Satisfaction	76.61-88.30 (Good)	83,80	B
		Response Speed Against Complaints (KRK)	75<Neck≤100%	100	A
Perspective Finance	Liquidity	Cash Ratio (*Cash Ratio*)	240% < RK ≤ 300%	0	D
		Current Ratio (*Current Ratio*)	> 600%	54%	C
	Solvency	*Debt to Asset Ratio*	≤ 35 %	6,3%	A
	Profitability	Accounts Receivable Collection Period (*Collection Period*)	*<30 Days*	17 days	A
		Return on Assets Still (*Return On Fixed Asset*)	> 6 %	3,6%	B
		Equity Rewards (*Return Of Equity)*	> 8 %	3,3%	C
	Reception Services	Fixed Asset Turnover (*Fixed Asset Turnover*)	> 20 %	40%	A
		Inventory Turnover (*Inventory Turnover*)	*30< PP ≤ 35 days*	14 days	C
		Income Ratio	> 75 %	75%	A

Perspective Finance	Reception Services	PNBP on Operational Costs			
		Record Percentage Medical That Can Claimed Within a Month	> 90 %	96%	A

Source: Primary Data

Measuring the Maximum Weighted Score

The maximum weighted score measurement is: = Number of indicators x maximum indicator score x indicator weight

The results can be seen in the following table:

Table 6: Maximum Weighted Score Measurement

Perspective	Number of Indicators	Maximum Indicator Score	Indicator Weight	Maximum Weighted Score
Learning and Growth	9	4	2,2	79,2
Internal Business Processes	35	4	1,14	159,6
Customer	8	4	1,87	59,84
Finance	25	4	1	100
Maximum Weighted Score				398,64

Source: Primary Data

From the table above, it can be seen that the total maximum weighted score of the balanced scorecard perspective at RSUD Syekh Yusuf Gowa is 398.64.

Weighted Score Measurement

Measurement of weighted score indicators, namely:

= number of indicator scores x indicator weight

The results can be seen as follows:

Table 7: Weighted Score Measurement

Perspective	Total Indicator Score	Indicator Weight	Weighted Score
Learning And Growth	12	2,2	26,4
Internal Business Processes	111	1,14	126,54
Customers	10	1,87	18,7
Finance	30	1	30
Sum Of Weighted Scores			201,64

Source: Primary Data

Measuring the Final Value of Each Component

Measuring the final value of each component can be done by:

$$\frac{\text{Total weighted score}}{\text{Maximum weighted score sum}} \times 100\%$$

The final value of each component can be seen in the following table;

Table 8: Final Value of Each Component

Perspective	Score Weighted Maximum	Score Weighted	Final score Component (%)
Learning And Growth	79,2	26,4	33%
Internal Business Processes	159,6	126,54	79%
Customers	59,84	18,7	31%
Finance	100	30	30%
Maximum Weighted Score			

Source: Primary Data

From the table above it can be seen that the lowest final value per component is the financial perspective, namely 30% and the highest is the internal business process perspective with a percentage of 79%. After calculating the final value per component, then calculate the total final value.

The following are the standard criteria values for each perspective of the balanced scorecard of Syekh Yusuf Gowa Hospital. The following are the standard criteria values for each perspective of the balanced scorecard of Syekh Yusuf Gowa Hospital

Table 9: Standard Criteria Values For Each Perspective At Syekh Yusuf Hospital, Gowa

Perspective	Final score Component (%)	Total Shoes	Condition	Category
Learning And Growth	33%	30 < TS < 40	Unwell	B
Internal Business Processes	79%	65 < TS < 80	Very healthy	A
Customers	31%	30 < TS < 40	Unwell	B
Finance	30%	30 < TS < 40	Unwell	B

Source: Primary Data

Based on the table above, it can be seen that the standard criteria value for each perspective, where the financial perspective has the lowest final score of 30%, based on the balanced scorecard is in the range of 30 < TS < 40, which is included in less healthy conditions with category B, while the perspective with the highest total score is the internal business process perspective which is in the range of 65 < TS < 80 with a total score of 79%, including in very healthy conditions with category A.

For learning and growth and customer perspectives are in the range of 30 < TS < 40, with a total score of 33% (learning and growth) and 31% (customer perspective) respectively, which is in a less healthy condition with category B.

Calculate the final total score (total score) and determine standard criteria based on the Rangkuti table (2015)

The total final score is the sum of weighted scores / maximum weighted score x 100% = (201.64 / 399.44) x 100% = 51%.

From the standard criteria value, the performance of Syekh Yusud Gowa Hospital based on Balanced Scorecard is in the range of 50 < TS < 65 with a total score of 51%, which is included in a less healthy condition with the BBB category.

Table 10: Comparison of Financial and Non-Financial Aspects

Non Finance	Learning And Growth	33%
	Internal Business Processes	79%
	Customers	31%
Finance	Finance	30%

Source: Results of research development

Table 10 shows that there is still an imbalance between financial and non-financial aspects, indicating that the hospital is more likely to focus on non-financial aspects

DISCUSSION

A. Learning and Growth Perspective

1. Human Resources

In the aspect of human resources, the low indicators are the average training hours per employee and the reward and punishment program. At RSUD Sheikh Yusuf Gowa, documents on the number of hours of employee training in 1 year at RSUD Sheikh Yusuf Gowa are not available even though employees at the RSUD conduct trainings. RSUD Sheikh Yusuf Gowa is also a government hospital so that for the reward and punishment program, there is no special hospital policy except if there are staff / employees who violate, then there is a warning letter in advance from the government.

In the research of Kasmalena et al (2021) which states that by providing job training to employees, it can improve employee performance in providing quality health services to patients. Therefore, if the provision of this training is carried out properly and periodically in making improvements, employee performance will increase so that it can achieve the desired target by the hospital agency. But on the other hand, if this job training is not given to employees, the abilities and expertise of employees will not increase. So by providing job training, it will greatly help employees in learning and dealing with patient problems in the short term (Kasmalena et al, 2021).

According to Purnamasari et al (2013) in their research at Stella Maris Makassar Hospital, the human resource management process in the field of HR shows that the human resource planning process uses the workload calculation method which is carried out annually so that in HR planning there is never a gap in the selection of personnel.   The selection process carried out by Stella Maris Hospital uses three stages, namely administrative selection (selection of application files), psychological tests, ability tests based on their respective fields (Purnamasari et al, 2013).

From the survey results that have been conducted at RSUD Syekh Yusuf Gowa, the percentage of Patient Safety Culture at RSUD Syekh Yusuf Gowa reaches 73.15% or is in the medium category. According to the BSC indicator dictionary, the score obtained is 1 with a maximum score of 1.5. The highest patient safety culture of 87.10% was achieved in the "learning and organization" dimension. While "supervisor, manager, or leader" was the lowest category at 52.41%.

2. Technology and Information

Based on observations at RSUD Syekh Yusuf Gowa, the hospital has applied an IT system at a basic level or IT level 1 because the infrastructure and platform refer to the integration of inpatient installations and diagnostic support so that from the BSC indicator dictionary, the integrated IT level indicator score is 2 (Level 1).

In 1999, AHRQ conducted an evaluation of the application of information, decision support systems, and computerization of patient medical records to minimize medical errors, improve patient safety, and improve quality in a variety of diverse patient situations. While in 2001, the use of information technology continued to be developed by AHRQ, including the realization of a technology to provide clinical information that supports patient safety (CLIPS - RFA / Clinical Informatics to Promote Patient Safety -Research Solicitations), which focuses on the use of information technology to minimize medical errors and improve patient safety.

3. Facilities and Infrastructure

The facilities and infrastructure aspect consists of indicators of environmental cleanliness, proper environment, and the level of reliability of infrastructure. Low indicators are environmental cleanliness and environmental proper. RSUD Sheikh Yusuf does not yet have and implement a green hospital program so there are no results of the implementation of the green hospital program that can be assessed. RSUD Sheikh Yusuf also does not have and implement the Environmental Proper program so that there are no results of the implementation of the Environmental Proper program that can be assessed.

The importance of implementing this green hospital is because the hospital is an environmentally sound health institution and can provide holistic services based on the comfort and safety of the hospital environment (Alatas et al, 2019). Green hospital connects the needs of society with action on the environment and prevention by making efforts to maintain environmental health, health and economic equality (Guenther et al., 2006).

The definition of PROPER based on the Regulation of the Minister of Environment Number 3 of 2014 is an evaluation of compliance and performance exceeding the compliance of business responsibility and / or activities in the field of pollution control and / or environmental damage and hazardous and toxic waste management. (Wahyudianto et al, 2016)

According to Rina et al (2022) in their research the facilities and environment within the hospital must function properly and provide safe care for patients, families, staff and visitors. To achieve this goal, physical facilities, buildings, infrastructure and health equipment and other resources must be managed effectively to reduce and control hazards, risks, prevent accidents, injuries and occupational diseases. Facilities and facilities are very important to support the running of hospital services properly. (Rina et al, 2022)

B. Internal Business Perspectives

In the balanced scorecard, the Internal Business Process Perspective assesses how much each work unit is performing. So, the assessment focuses on the internal hospital. The Internal Business Process Perspective assessment includes 9 sub-aspects, namely Medical Indicator Achievement, Infection control measures, Compliance in implementing service standards, Growth and productivity, Timeliness of service, Procedures for handling test samples, Utilization, Public Relations, and Innovation.

1. Achievement of Medical Indicators

In the aspect of achieving medical indicators, there are indicators of mortality rates in the emergency room and postoperative death rates. As is known that the Emergency Room (IGD) is one of the service units in the hospital that provides first aid and as the first way for patients with emergency conditions to enter. An emergency is a clinical situation where the patient needs rapid medical help to save lives and prevent further disability. This unit has the main objectives of receiving, triaging, stabilizing, and providing acute health services for patients who need resuscitation and patients with certain levels of severity (Nurlina et al, 2019).

2. Infection Control Level

Nosocomial infections are a major cause of avoidable harm to hospital patients, and a substantial drain on healthcare resources that would otherwise be unnecessarily expended. Prevention is the best approach to nosocomial infection management, therefore healthcare institutions must develop control programs against these infections. (Sardi, 2021)

In line with Nurseha's research (2013) which states that one way to overcome this is by understanding behaviors related to infection prevention. Studies show that hospitals have implemented nosocomial infection prevention programs, with a written policy in the form of standard operating procedures in each treatment room, it can be assumed that all parties involved in hospital activities are aware of nosocomial infection prevention. (Nurseha et al, 2013)

3. Compliance in Implementing Service Standards

In the aspect of compliance in implementing service standards, there are several indicators, namely hand hygiene compliance, patient identification compliance, compliance with clinical pathways, compliance with efforts to prevent the risk of patients falling, compliance with the use of the national formulary to improve effective communication, improve the safety of high alert medication, and implement the process of the right location, the right procedure, the right patient undergoing surgical procedures.

In this aspect, the indicators that are below the standard are hand washing compliance and compliance with the clinical pathway. Based on observations, there are still nurses who have not met the standards in hand washing compliance such as after contact with the first patient, the nurse does not wash hands or use handrub before contact with the second patient and so on. According to one of the nurses on duty, this can happen because there is no availability of handrub in the treatment room or in each patient's bed. The management should evaluate this.

4. Timeliness of Service

In the aspect of timeliness of service, there are several indicators, namely the completeness of medical records 24 hours after service, the return of medical records, emergency response time (ERT), length of stay, waiting time for finished drug prescription services (wtoj), waiting time before surgery (WTO), waiting time for laboratory results, waiting time for radiology results, laboratory critical test report time, compliance with visit time and outpatient waiting time (WTRJ).

Indicators that are low in the aspect of timeliness of service are indicators of laboratory critical test report time and outpatient waiting time (WTRJ). Based on the research

results, the percentage of RSUD Syekh Yusuf Gowa is 98% for critical laboratory test reporting time. This figure shows that Syekh Yusuf Hospital has almost met the standard, so employees/staff at Syekh Yusuf Gowa Hospital perform services quickly and accurately in reporting laboratory test results.

5. Test Sample Handling Procedures

In the procedural aspect of handling test samples, there are several indicators that are assessed, namely the number of postponements or cancellations of elective operations and the number of failed radiological results. However, indicators that do not meet the standards are the number of postponements or cancellations of elective operations.

Delays in surgery can be caused by several factors. According to Amurwani et al (2018) in their research, it was stated that delays in surgery could be caused by medical factors in 26 patients (48.1%), mostly due to acute changes in cardiovascular and respiratory function (20.4%). The delay in surgery was caused by patient factors in 8 patients (14.8%), namely the patient refused surgery after approval. Surgical delays were caused by logistical and administrative factors in 15 patients (27.8%), mostly due to lack of operating time and unavailability of ICU/PICU (9.3% each). Postponement of surgery was caused by other factors in 5 patients (9.3%), 2 of which were due to difficult intravenous access (Amurwani et al, 2018).

6. Utilities

Based on the research results, the Bed Occupancy Rate (BOR) was 60.20%. So, Syekh Yusuf Gowa Regional Hospital has reached standards in optimal utilization of facilities. As is known, BOR data can be used to determine the level of utilization of service facilities, determine the quality of hospital services, and determine the level of efficiency of hospital services. (Nusantari et al, 2021)

7. Public Relations

Based on the research results, health education was carried out 4 times a month through leaflets, banners and social media. The standard is that there is a health education program implemented. Based on the BSC indicator dictionary, it gets a score of 0.5 out of a maximum score of 1, namely that the program is partially implemented. So, employees/staff at Syekh Yusuf Gowa Hospital have implemented programs regarding changes in clean and healthy living behavior for patients, families and the hospital community, both internally and externally, based on evidence and quality, even though they do not meet standards.

According to Nurdianna (2017) stated that the importance of health promotion in hospitals is because the effectiveness of a treatment, apart from being influenced by existing health service patterns, the attitudes and skills of PKRS units, is also greatly influenced by the environment, attitudes, lifestyle of patients and the patient's family and depends on the level of positive cooperation between health personnel and the patient and his family (Nurdianna, 2017).

8. Innovation

Innovation is an activity that includes the entire process of creating and offering better goods or services and their characteristics (Nurkhalisa et a, 2021). Increasing product innovation services is improving and developing products, knowledge, skills and

experience to create or improve new products, processes and/or systems in hospitals (Nurkhalisa et a, 2021)

Based on the research results, it is stated that innovation service products at Syekh Yusuf Gowa Hospital do not exist. The standard is that innovation service products must exist, namely > 5. Based on the BSC indicator dictionary, it gets a score of 0 out of a maximum score of 4, namely PRM < 2. So, Syekh Yusuf Gowa Hospital has not met the standards in providing innovative products in hospitals.

C. Customer Perspective

1. Customers

The customer aspect consists of several indicators, namely customer satisfaction, employee satisfaction, speed of response to complaints (krk), and the availability of customer relationship marketing programs.

According to Indrasari (2019), consumer satisfaction is the level of consumer feelings after comparing what he received and his expectations. Consumers who are satisfied with products and services tend to repurchase the product and reuse the service when the same need arises again in the future. According to Salanova et. al. (Wahyudiyono, 2021), Service quality is directly linked to customer satisfaction and retention and, ultimately, to higher profitability for the company. Consumer satisfaction really depends on the consumers' own perceptions and expectations (Wahyudiyono, 2021)

Based on the research results, the overall percentage of the Community Satisfaction Index (IKM) at Syekh Yusuf Gowa Hospital reached 85.17%. So, patients who came to visit Syekh Yusuf Gowa Hospital were satisfied with the service.

Hospital employees are hospital assets that must be managed and developed, not just as production factors. High employee job satisfaction can have a positive impact on their work. Job satisfaction is influenced by several factors including salary, workload, promotions, supervision and coworkers. There are several factors that influence the work results and work behavior of an employee, including motivation, organizational culture, work environment, work discipline and job satisfaction itself. These five factors are the basis that must be applied in an institution or work environment (Runtuwene et al, 2023)

This research uses Frederick Herzberg's Two Factor Theory questionnaire at Syekh Yusuf Gowa Regional Hospital which has 2 elements, namely the Hygienic factor which consists of policy and administration, colleagues, security and rewards while the motivation factor which consists of achievement, recognition, responsibility, progress, and self-development. The respondents studied were 124 people.

Based on the research results, the employee satisfaction index value was obtained, namely 83.80 with the assessment category "GOOD". According to the BSC indicator dictionary, the score obtained is 1 with a maximum score of 1.5.

The head of the Monitoring and Evaluation division at Syekh Yusuf Regional Hospital said that employee satisfaction evaluations were rarely carried out in the last month of 2018. After that, they were never carried out again. Job satisfaction plays an important role in forming employee discipline, commitment and performance, where the final results will influence the quality of service. Job satisfaction can be seen from two perspectives, on the employee side it can create a feeling of comfort at work, while on

the organizational side it can increase employee productivity, attitudes and behavior in providing excellent service (Runtuwene et al, 2023)

D. Financial Perspective

1. Liquidity

The liquidity aspect consists of several indicators, namely the cash ratio and current ratio. Liquidity measures a company's ability to pay off short-term obligations (debt) on time, including paying off the portion of long-term debt that is due in the year concerned. The liquidity ratio consists of the cash ratio and current ratio. (Mardiyanto, 2009:54)

a. Cash Ratio (Cash Ratio)

The cash ratio is a ratio that measures a company's ability to pay its short-term obligations using cash (Agustin et al., 2023). Based on the research results, it was found that cash and cash equivalents were 0.00 and short-term liabilities were 12,553,106,551.00. So the cash ratio at Syekh Yusuf Gowa Regional Hospital is 0. So Syekh Yusuf Gowa Regional Hospital has not yet reached the standard for cash ratio.

Cash at RSUD at the end of each year is always nil because the cash is handed over to the government. This ratio is said to be healthy if it is not below 50%, but if it is too high, then there are indications, one of which is cash hoarding, meaning cash is not used properly and effectively to generate profits. So the cash ratio of Syekh Yusuf Gowa Hospital is still not good.

b. Current Ratio (Current Ratio)

The current ratio is a ratio that looks at the company's ability to pay all of its current liabilities using all of its current assets (Agustin et al., 2023). Based on the research results, it was found that current assets were 6,771,834,858.78 and short-term liabilities were 12,553,106,551.00. So the cash ratio at Syekh Yusuf Gowa Regional Hospital is 54%. So the Syekh Yusuf Gowa Regional Hospital has not yet reached the standard for the current ratio.

According to research by Agustin et al (2023), the higher the current ratio obtained, the better the company's financial performance will be in paying off the company's debt. Similar to this research, the current ratio figure from 2019 - 2021 has increased due to the increase in the number of current assets from 2019 - 2021 (Agustin et al, 2023).

2. Solvency

a. Debt to Asset Ratio (DAR)

It is a debt ratio used to measure the ratio between total debt and total assets. In other words, how much of the company's assets are financed by debt or how much debt the company has an effect on asset management (Shintia, 2017).

Based on the research results, it was found that the total debt was 2,553,106,551.00 and the total assets were 201,672,694,982.29. So the Debt to Asset Ratio at the Syekh Yusuf Gowa Regional Hospital was 6.3%. In the BSC indicator dictionary, this indicator has received a maximum score of 1. So at Syekh Yusuf Gowa Regional Hospital it has reached the standard for Debt to Asset Ratio.

Based on this, the finances of Syekh Yusuf Gowa Hospital have far exceeded standards, which means that RSUD finances still emphasize the importance of debt funding so that they are still able to fulfill all financial obligations if the hospital is liquidated.

3. Profitability

a. Receivables Collection Period (Collection Period)

Based on the research results, it was found that trade receivables were 3,723,994,970.70 and business income was 78,867,141,437.00. So the Collection Period for Receivables at Syekh Yusuf Gowa Hospital is 17 days. The standard for the Receivables Collection Period ratio is <30 Days. So at Syekh Yusuf Gowa Regional Hospital, the standard for the Collection Period for Receivables has been reached.

b. Return on Fixed Assets (Return On Fixed Assets)

Based on the research results, it was found that the surplus or deficit was 6,836,762,275.00 and fixed assets were 192,508,091,549.81. So the Return on Fixed Assets at Syekh Yusuf Gowa Regional Hospital is 3.6%. The standard for Return on Fixed Assets is <6%. So the Syekh Yusuf Gowa Regional Hospital has not yet reached the standard for Return on Fixed Assets.

c. Equity Returns (Return Of Equity)

Return on Equity (ROE) is a profitability ratio that compares a company's net profit with its net assets (equity or capital). Based on the research results, it was found that the surplus or deficit was 6,836,762,275.00 and equity was 211,649,506,260.45. So Return on Equity (ROE) at Syekh Yusuf Gowa Regional Hospital is 3.3%. The standard for Return on Equity (ROE is >8%. So Syekh Yusuf Gowa Hospital has not yet reached the standard for Return on Equity (ROE).

According to Yohana, in her research, Return on Equity is a ratio used to measure the efficiency of a hospital in using its own capital. The higher this ratio number, the better it is, meaning the hospital's capital position is stronger.

4. Sub-aspect of Service Acceptance

a. Fixed Asset Turnover (Fixed Asset Turnover)

Fixed Asset Turnover is a financial ratio to measure how effectively and efficiently a hospital uses its fixed assets to generate income.

Based on the research results, it was found that operational income was 78,867,141,437.00 and fixed assets were 192,508,091,549.81. So Syekh Yusuf Gowa's Fixed Asset Turnover is 40%. The standard for Fixed Asset Turnover is >20%. So at Syekh Yusuf Gowa Regional Hospital the standard for Fixed Asset Turnover has been reached.

b. Inventory Turnover (Inventory Turnover)

Inventory turnover is often called Inventory Turnover. This ratio is used to measure how long it takes a company/hospital to sell/use up its inventory.

Based on the research results, it was found that total inventory was 3,040,083,264.08 and income was 78,867,141,437.00. Inventory Turnover at Syekh Yusuf Gowa Hospital is 14 days. The standard for Fixed Asset Turnover is 30 < PP ≤ 35 days. So,

the Syekh Yusuf Gowa Regional Hospital has not yet reached the standard for Inventory Turnover.

Syekh Yusuf Hospital Gowa has 14 days to turn inventory into cash or receivables. To speed up cash returns through sales, a good inventory turnover is needed. In principle, inventory turnover makes it easier or smoother for hospital operations which must be carried out sequentially to produce goods and distribute them to customers. The higher the inventory turnover rate, the lower the amount of working capital required.

c. Ratio of PNBP Revenue to Operational Costs

PNBP income is income obtained as compensation for goods/services provided to the community, including income originating from grants, collaboration with other parties, rent, financial institution services, etc. The following is the operating income table, namely:

Based on the research results, it was found that PNBP income was 78,867,141,437.00 and operational costs were 105,334,386,479.00. So the ratio of PNBP income to operational costs is 75%. The standard for the Ratio of PNBP Revenue to Operational Costs is >75%. So at Syekh Yusuf Gowa Regional Hospital almost reached the standard for the Ratio of PNBP Income to Operational Costs.

d. Percentage of Medical Records That Can Be Claimed in a Month

Medical records are files that contain notes and documents regarding patient identity, examinations, treatment, procedures and other services that have been provided to patients. BPJS claims are submissions for treatment costs for patients participating in BPJS by the hospital to the Health Social Security Administering Agency (BPJS), which is carried out collectively and billed to BPJS every month (Herman et al, 2020).

In the research results, there is medical record data that can be claimed within a month at the Syekh Yusuf Gowa Regional Hospital. The number of medical records submitted was 51,205 medical records. Meanwhile, the number of medical records claimed was 49,490 medical records. Meanwhile, medical records with claims are pending, while BPJS verification amounts to 1,851 medical records. So the results obtained are 96%. So the Syekh Yusuf Gowa Regional Hospital has met the standards for BPJS claims

BPJS verifiers verify claim files before they are submitted by health facilities with the aim of testing the correctness and completeness of the administrative responsibility for services provided to patients (Ministry of Health of the Republic of Indonesia, 2014). Leonard (2016) in his research stated that pending claims files were caused by incomplete medical record files and inaccuracies in writing diagnosis and action codes. The inaccuracy in writing the code was due to differences in perception between the coders from the hospital and the BPJS verifier officers. This can affect the determination of the claim rate which can result in inaccurate financing of INA-CBG's rates ().

CONCLUSION

Based on the BSC approach, the learning and growth perspective scored 33%, the Internal Business Perspective 79%, the Customer Perspective 31%, and Finance 30%. The overall performance of RSUD Syekh Yusuf Gowa based on the balanced scorecard approach is in the range of 50 < TS < 65 with a total score of 51% which is included in the BBB (less healthy) category. The assessment of hospital performance

based on the Balanced Scorecard Approach is not balanced because there are several perspectives that get low scores, especially in the learning and growth perspective, customer perspective and financial perspective. So, Syekh Yusuf Gowa Hospital needs to prioritise improvements in those three perspectives, while still maintaining good performance in the internal business perspective.

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