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Conference Paper

The Performance Analysis of Inpatient Installation at Tria Dipa Hospital with Balanced Scorecard, 2013–2015

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Abstract

Tria Dipa hospital as a public organization has a duty and responsibility to provide health services, with a vision to carry the hospital forward. To develop better services, continuous business process improvement is needed, including innovation and performance evaluation strategies. One method that can be used in the evaluation performance of the company is the Balanced Scorecard (BSC). Balanced Scorecard provides a comprehensive, balanced and scalable framework for the evaluation of performance. In order to achieve competitive advantage in a competition condition. The purpose of this research was to assess the performance and condition of the company by using the 4 (four) core perspectives in the Balance Scorecard, consisting of (1) the financial perspective, (2) the customer's perspective. The result showed that the initial 3 core perspectives in the performance of inpatient installation unit at Tria Dipa hospital the is over all good enough. However, the learning and growth perspective showed employee in unsatisfied and employee retention.

Keywords: balanced scorecard, financial, customer, internal businesses and learning and growth perspective

1. Introduction

1.1. Background

Inpatient (IRNA) is one of the services that make a significant contribution to the income of the hospital. Inpatient has an indicator for the performance include: Bed Occupancy Ratio (BOR), Average Length of Stay (AvLOS), Bed Turn Over (BTO), Turn Over Interval (TOI), Net Death Rate (NDR) and Gross Death Rate (GDR). The results of the performance of inpatient hospital admissions showed that the number BOR

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still in 2013–2015 is below standard, namely 44.3–46%. Previous research conducted in inpatient hospital and found problems related to human resources in this case the nurse, that still lack the level of awareness, less friendly and less skilled and high employee retention rate in hospitals is still going on.

If the hospital does not immediately take serious corrective action will result in a decrease to visit patients can reduce hospital occupancy rates. To improve the quality of health services continuously, hospitals and missions require different strategies are translated into goals and specific benchmarks. Goals and specific benchmarks that can be assessed by the BSC approach.

1.2. Formulation of the problem

How is the performance of inpatient when measured using the Balanced Scorecard from four perspectives: financial, customer, internal business processes, and learning and growth.

2. Study of Theory

2.1. Inpatient (IRNA)

Installation inpatient facilities used are treating patients who should be treated more than 24 hours. Inpatient care is at the core of an existing service in a hospital. Therefore, the demands for quality and service excellence and is highly dependent on the quality of the approach itself. The concept of relative quality essentially depends on the perspective used to determine the characteristics and specifications, basically there are three quality orientation should be consistent with each other, namely: consumer perception, products (services), process. The consistency of the quality of a service for a third of this orientation can contribute to the success of a company in terms of customer satisfaction, employee satisfaction and the profitability of a company (Lupiyoadi and Hamdani, 2006).

2.2. Balanced scorecard

Balanced Scorecard concept evolved in tandem with the development of the implementation of the concept. Kaplan and Norton (1996) states that the Balanced Scorecard consists of two words, namely the scorecard (scorecard) and balanced (Balanced).





The scorecard is a card that is used to record a person's performance score results. It can also be used to plan a score to be realized by the personnel in the future. Through the scorecard, score to be realized in the future compared with the results of actual performance. The result of this comparison is used to carry out an evaluation of the performance of the personnel concerned. Impartial words intended to show that the personal performance measured in balance of two aspects of financial and nonfinancial, short-term and long-term, internal and external (Mulyadi, 2001). Balanced Scorecard introduces four new management process, which is divided and combined between the goals of long-term strategies with short-term events. These four processes are as follows: See Figure 1.





2.3. Advantage balanced scorecard

 Comprehensive: Balanced Scorecard expand financial perspective to the three other non-financial perspective. By directing strategic objectives in the four perspectives that the company's strategic plan includes a broad scope and inadequate in the face of complex business environments.



- 2. Coherent: Balanced Scorecard require personal to establish a causal relationship (causal relationship) between the strategic goals resulting relationship, every strategic goal set forth in the non-financial perspective must have a coherent relationship with the financial perspective targets either directly or indirectly.
- 3. Balanced: Goal strategic business process perspective and learning and growth must be balanced with the strategic objectives of financial and customer perspective.
- 4. Measured: All the strategic objectives of the four perspective is based on the following basic belief: If we can measure it, we can manage it and If we can manage it, we can Achieve it.

2.4. Aspects measured in the balanced scorecard

Balanced Scorecard confirms that successful companies not only seek profit, but also strive to meet customer satisfaction, developing human resources, and has a quality activity. The indicators used to assess the success of the companies/hospitals as a business entity composed of four perspectives: (1) financial perspective, (2) customer, (3) internal business and (4) learning and growth.

1. The Financial Perspective

Financial goals can be very different in each business cycle, this is why the measurement of financial performance must be tailored to the company's position at this stage of development. Three stages of this cycle are: growing (growth), last (sustain) and harvest (harvest). Performance measurement balanced scorecard approach is very important to understand the financial perspective for success, survival and operation of a business unit is highly dependent on the status, position and financial strength. There are several ratios that can be developed from the government financial data that is independence, effectiveness, efficiency, debt service coverage ratio, growth ratio (ratio grow).

2. Customer Perspective

In the perspective of the customer on a Balanced Scorecard:

(a) Measurement of Primary Customer

Is customer satisfaction (Customer satisfaction), customer retention (Customer retention), the acquisition of the customer (customer acquisition), market share (market share), customer profitability (customer profitability).



(b) Quality Assessment Services

Assessment of quality of service is defined as a global judgment or attitude associated with excellence (superiority) of a service (services). In other words, the assessment of the quality of service is the same as the general attitude of the individual and company performance. Furthermore, they added that the assessment of service quality is the extent and direction of the difference between perception and expectations of customers. The difference between perception and expectations that underlie the emergence of the concept of gap (perception–expectation gap) and used as the basis Servqual scale.

3. Internal Business Perspective

In the internal business perspective identified the processes that are important to achieving customer objectives and financial goals. Usually the purposes of this perspective is encapsulated in the internal perspective can be directed to the achievement of the business customer perspective and financial perspective. Internal business processes in hospitals is important to know whether the products or services produced was able to meet the customer's wishes, there are three kinds of processes, Process Innovation and Process Operations.

Measurement of process performance operation RS wear performance measurement indicators Perjan issued by the Director of Medical Services Ministry of Health Republic of Indonesia in 2005. Indicators of operational performance assessment is to determine the level of utilization, quality and efficiency of hospital services includes the growth of day care and service efficiency is the ratio of patient doctor-patient ratio of inpatients with nurses, BOR, AvLOS, BTO and TOI.

4. Learning and Growth Perspective

In building the Balanced Scorecard various manufacturing and service companies has revealed three main categories for learning and growth perspective.

(a) Capability or competence of employees consisting of:

In relation to human resources, there are three things need to be reviewed in implementing the Balanced Scorecard: Employee satisfaction, employee retention, and employee productivity.

- (b) Information systems capabilities
- (c) Motivation, empowerment and alignment



3. Framework Concepts



Figure 2: Framework concept performance analysis IRNA in RS Tria Dipa with balanced scorecard approach.

4. Research Methodology

Objective: Obtaining information about the performance Installation Inpatient Services Hospital by the Balanced Scorecard approach the year 2013 to 2015.

Methods: This descriptive study using survey methods such as observation of a moment with a quantitative and qualitative approach of the four perspectives in the Balanced Scorecard. This study only describes the conditions in the period by the actual facts

Population and Sample: Population and the sample taken is related to the four perspectives into performance measurement indicators, are:

1. The Financial Perspective: Data from the annual income statement and balance sheet in 2013-2015. Based on these reports to analyze the ratio is the ratio of inpatient revenue growth, the ratio of effectiveness and efficiency ratios labor cost of hospitalization/inpatient revenue.



- 2. Customer Perspective: Data from medical records report years 2013 to 2015 to determine the level of customer retention and customer acquisition.
- 3. Internal Business Perspective: in-depth interviews to the Medical Director and Management. As for the operation process using data from medical records years 2013–2015 to determine the BOR, AvLOS, BTO, TOI, and the NDR GDR.
- 4. Learning and Growth Perspective: Employee Capability and Information System Capabilities

4.1. Data collection technique

Data Type: Data Primary and Secondary Data

Informant: Informant were taken by purposive is getting informants in accordance with the purpose of research.

Data collection methods used in this research is done by: In-depth interviews, observation, documentation.

The research instrument: use the interview guides and questionnaires

Mechanical Processing and Data Analysis

In this research were qualitative and quantitative data were processed and analyzed by the framework of the Balanced Scorecard concept which contains a balance of four perspectives: financial, customer, internal business process and learning and growth.

5. Results and Discussion

- 1. Performance Measurement IRNA RS Tria Dipa with Balanced Scorecard years 2013–2015:
 - (a) The Financial Perspective
 - i. Revenue ratio IRNA RS Tria Dipa Years 2013–2015
 - ii. Effectiveness Ratio

Effectiveness ratio is the ratio between income plans inpatient hospital in 2015 with the realization of 2015. This ratio can measure the ability of a hospital to realize the revenue that has been planned with the targets set. Effectiveness ratio in 2015 was 93% compared with the previous two years. See Table 2.

iii. Efficiency Ratio



hospitalization		2015	2014	2013	Variable	No.
2. Income ratio 103.23% 101.27%	0	21,591,000	21,320,000	20,630,000		1.
)	101.27%	103.23%		Income ratio	2.
3. Revenue growth 3.23% 1.27% hospitalization		1.27%	3.23%			3.

TABLE 1: Revenue growth IRNA Tria Dipa years 2013–2015.

Source: Finance Department Hospital.

TABLE 2: Effectiveness ratio inpatient installation RS Tria Dipa, Years 2013–2015.

No.	Variable	2013	2014	2015
1.	Rencana pendapatan rawat inap	21,060,000,000	22,211,000,000	23,336,000,000
2.	Realisasi pendapatan rawat inap	20,630,917,194	21,320,217,979	21,591,966,951
Effectiv	veness Ratio	98%	96%	93%

TABLE 3: Efficiency ratio inpatient installation RS, Years 2013–2015. Source: Finance Department of the Hospital.

No.	Variable	2013	2014	2015
1.	The cost of labor per year	4,128,000,000	4,165,000,000	4,670,000,000
2.	Revenue hospitalizations per year	20,630,917,194	21,63 0,127,979	21,591,966,951
Efficie	ncy ratio	20%	19.54%	21.63%

- (b) The Customer Perspective
 - i. Customer Retention

To measure customer retention used secondary data over the last 3 years from the year 2013 to 2015, as seen from the visitor data IRNA RS Tria Dipa. See Table 4.

ii. Customer Acquisition

Customer acquisition is the hospital's ability to attract new customers. This acquisition is measured by comparing the number of customers from year to year. If there is an increase in the number of customers, the



The Type of visitors inpatient	Years							
	20	13	20	14	20	15		
Visitors Old	3,083	71%	2,623	64%	2,519	62%		
Visitors New	1,260	25%	1,275	36%	1,544	38%		
TOTAL	4,343	100%	4,098	100%	4,063	100%		

TABLE 4: Frequency distribution customer IRNA RS, Years 2013–2015 (Retention and Customer Acquisition).

hospital is able to acquire new customers. As for the number of patient visits the old and new patients can be seen in Graph 1.





(c) Internal Business Perspective

i. Innovation Process

The results of the research performance of Hospitalization of internal business processes derived from primary data is in the form of in-depth interviews with the Medical Director and Management (head of Finance) about the service development plan, obstacles, opportunities and how to Overcome obstacles in the development of secondary services. Data Obtained from reports of medical records and personnel reports. According to interviews with the medical director and the hospital management:

Conclusion 1: The hospital is currently developing support services and increase space for child care, post-operative and VIP/VVIP. Due to the large customer demand for space VIP/VVIP and to improve the quality of health services to the customer.

Conclusion 2: The existence of hospitals strengths and opportunities as a strategic location and is located between the residential, office and



apartment so hospitals need to develop services and quality of health services.

Conclusion 3: The obstacle is the high investment cost, not to use hospital information management system making it difficult for the supervision, management that is not professionally managed and quality of human resources that have not qualified to work so that the service less than the maximum.

Conclusion 4: Cooperation operations and maximize resources owned hospitals, professional management and improve hiring procedures in accordance with the required competencies.

Conclusion 5: The trick is good enough is to use the media, in collaboration with the company and most importantly, improve the quality of service so that customers will use the health service hospital, is considered the most powerful way and cheap.

ii. Operation Process/Efficiency Services

 TABLE 5: Efficiency services/process operations inpatients, Tria Dipa Hospital, Years 2013–2015.

No.	Variable	2013	2014	2014		
1.	BOR	45.6%	46.0%	44.3%		
2.	AvLOS	3	3	3		
3.	BTO	57	56	51		
4.	TOI	3	4	4		
5.	GDR (Per 1000)	18.5	17.16	11.70		
6.	NDR (Per 1000)	7.21	6.20	5.20		
Source	Source: Medical record Tria Dipa Hospital.					

TABLE 6: Frequency distribution of employee satisfaction installation inpatient, Tria Dipa Hospital, Year 2015.

No.	Variable	Scores reality	Scores of Hope	Satisfaction level (80–90% standard value)
1.	The hospital provides a salary in accordance with my responsibilities	54	107	49.6%
2.	Hospitals involving employees in decision-making	81	116	69.8%
3.	Hospitals always provide the information needed by employees	92	138	66.7%



No.	Variable	Scores reality	Scores of Hope	Satisfaction level (80–90% standard value)
4.	Hospitals provide incentives in accordance with my workload	82	144	56.9%
5.	Hospitals provide uniforms to employees each year	79	129	61.2%
6.	The hospital provides equipment for security and safety at work	100	143	70%
7.	Hospitals provide health insurance to employees	105	142	74%
8.	The hospital provides a comfortable working space for employees	103	142	72.5%
9.	Hospitals provide accident insurance to employees	84	145	58%
10.	Friends at work provide sufficient support in the work to me	107	124	86%
11.	My boss treats his subordinates well	105	137	76.6%
12.	Bosses praised that the suggestions/ideas were rated good	101	134	75.4%
13.	Troubleshooting discussed jointly by the employer with the employee.	90	131	68.7%
14.	Tops provides the opportunity to tap into the existing organization in hospital	94	119	79%
15.	Hospitals promotions to employees who have the achievement.	86	130	66.2%
16.	The hospital provides an opportunity for continuing education for employees who have achievements	72	128	56.3%
17.	The hospital provides an opportunity to occupy a higher position for those who can afford.	84	120	70%
18.	Leadership provides an opportunity to try out ways/new methods of doing his job.	79	126	62.7%
19.	The hospital gives me the opportunity to add skills through seminars and training	86	141	61%
20	The hospital provides time to leave on employees	88	142	62%

Employee retention (turn over)

Capability information system



Year	2013	2014	2015		
Number of Nurse out	5 (13.5%)	7 (18.9%)	6 (16.2%)		
Number of Nurse in	6 (16.2%)	7 (18.9%)	6 (16.2%)		
Total Nurses IRNA	37	37	37		
Source: Employment Data Hospitals.					

TABLE 7: Nurse retention value installation, Tria Dipa Hospital, Years 2013–2015.

TABLE 8: Frequency distribution capability information system installation inpatient, Tria Dipa Hospital, Year 2015.

No.	Aspect	Satisfied	Percentage	Unsatisfied	Percentage
1.	Availability Information	31	83.8%	6	16.2%
2.	Access Information	11	29.7%	26	70.2%
3.	Deployment and Socialization campaign	22	59.5%	15	40.5%
4.	Accuracy of Information	16	42.2%	21	56.8%
5.	Free Information	8	21.6%	29	78.4%
	Average		47·37%		52.42%



Conclusions/Results of the Performance Assessment Installation Inpatient Hospital Tria Dipa with BSC.

2. Chain Causal Relationships in the Balanced Scorecard

Inpatient revenue growth, the ratio of effectiveness and efficiency as financial measures. The impetus to the benchmarks in the form of customer retention and expanded



No.	Indicator	Target	Result	Information
1	Financial performance in Inpatient:	≥ 1 atau 100%	2012 (3.23%), 2013 (1.27%)	Positive, a decline
	Performance ratio			
	Assessment Results IRNA RS Tria Dipa Year	≥ 1 atau 100%	2011 (98%), 2012 (96%), 2013 (93%)	quite effective
	a. Revenue growth			
	b. Effectiveness ratio			
	c. Efficiency ratio	20%	2011 (20%), 2012 (19.54%), 2013 (21.63)	Efficient
2	Customer performance:	Increased retention	2012 (7%), 2013 (2%)	There was a decrease
	a. Customer retention			
	b. Customer acquisition	The increase in new customers	2012 (1%), 2013 (21%)	An increase in customers
3	Internal business process performance:	There or not	Realized 80%	There is
	a. Innovation	Efficiency	Efficiency is not good	Efficiency of service is quite good
	b. Process operations			
4	Learning and growth performance:	80-90%	67.13%	In general, low employee satisfaction
	a. Employee satisfaction			
	b. Retention of employees	Decrease in employee retention Good ≥ 50%	Employees quit (13.5%–18.9%) Employees in: (16.2%–18.9%)	Employee retention remains high
	c. Information system capabilities		47.37%	Unsatisfied

TABLE 9: Performance assessment results installation inpatient Hospital Tria Dipa, Years 2013–2015.

sales of customer acquisition. Because customer retention and customer acquisition is expected to have a strong influence on the financial perspective.



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In the internal business perspective in the form of innovation to better service and quality such as increasing the number of hospital occupancy (BOR), BTO, TOI, AvLOS, GDR and NDR. These factors apply as a benchmark for internal business perspective. To realize the quality services the hospital can train and improve the skills of employees and employee satisfaction for learning and growth perspective. Employee satisfaction for learning and growth perspective.

Based on research data obtained from inpatient hospital from four perspectives generally been good. Hospitals in the status quo or stagnant. In a competitive situation like this hospital must immediately improve the management system. Balanced Scorecard is a management system and the exact measurements that enable the company to clarify strategy, translate strategy into action and produce some useful feedback.

6. Discussion

- 6.1. Perspective finance/financial condition in the inpatient hospital in 2013–2015
 - 1. Revenue Growth Ratio

The ratio of revenue growth can measure a hospital's ability to maintain and enhance the success already achieved in the next period. Based on research conducted in inpatient Hospital in 2013–2015, seen positive revenue growth rate but decreased that in 2014 amounted to 3.23% and occurred in 2015 was 1.27%.

2. Effectiveness Ratio

Effectiveness ratio of research in inpatient hospital as shown in Table 1, a decline from year to year, this should be an evaluation of the management to be able to find the cause of decreasing effectiveness. The ideal value is ≥ 1 or 100%).

3. Efficiency Ratio

The efficiency ratio in this study was calculated by dividing the total operating costs labor income inpatient hospitalization. Research in inpatient hospitals, showed that the ratio of its efficiency in 2015 by 20-21.63% (ideally 20%). The average ratio of labor costs/sales in industrial or hospital that is 20% smaller efficiency ratio means better performance of hospitals



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6.2. Customer perspective

1. Customer Retention

The results show that customer retention rate has decreased over the years due to the establishment of new hospitals as competitors and changes in tariffs. However, management should look for other causes of declining customer retention because it is closely related to customer loyalty. Customer loyalty is a ticket to success in business and loyal customers are customer satisfied. This reflects the customers re-purchase or use the services of a company/hospital repeatedly because of their need for health care services and products are met.

2. Customer Acquisition

Customer acquisition indicates how much a hospital's ability to attract new subscribers. The higher the ability of hospitals acquire a new customer, the greater the opportunity to acquire and improve revenue and increase the number of new services.

6.3. Internal business perspective

1. Innovation Process

The results obtained regarding the innovation process associated with the development of inpatient services is the development in the radiology including CT Scan, hemodialysis, ICU and NICU and the addition of inpatient room VIP/VVIP, child-care spaces by popular demand patients who seek treatment in the VIP room and VVIP, it is influenced by the increasing level of economic community around the hospital.

According to the Medical Director, RS Tria Dipa still face obstacles in developing its services and in a position of growth which is not good cause of which is management that is not good because it is not professionally managed, recording and reporting has not been well integrated (not using the online system), so the possibility of errors and loss is still quite high. The use of the budget between the hospital's cash flow is still difficult to control. Human resources are less competent and job description does not match the capabilities of employees.

Operation Process (Efficiency Services)

Based on research conducted in inpatient hospitals in 2013–2015 found that the performance of the operational efficiency of inpatient care in this figure below



the BOR service standards, shows the lack of utilization of hospital facilities by the community. Figures AvLOS, GDR (mortality < 48 hours) and NDR (mortality > 48 hours) showed that the quality of hospital services is very good. Although still meet the standards, but it should be evaluated why the GDR figure higher than the NDR. Whether due to gravity or the patient comes to the condition of the power terminal or less competent and in terms of the facilities owned by the hospital.

6.4. Learning perspective and growth

- Employee Satisfaction Level IRNA RS Tria Dipa The level of employee satisfaction is based on research conducted IRNA Inpatient Hospital Tria Dipa 2015, the lowest (49.6%) is the satisfaction of employees on wages given RS to employees in accordance with their responsibilities.
- 2. Employee Retention/Turnover Employees

Employee retention rate is still high hospitalization seen from the number of turnover still occur from year to year but that happens in the hospital employee who is a potential employee.

3. Capability Information

Improved information capabilities will make employees work more effectively and efficiently.

7. Conclusion

The results of various studies secondary and primary data there are some findings that can be summed up as follows:

1. Performance Financial Perspective

Performance on the financial perspective has decreased from the year 2013–2015 with major benchmarks is the ratio of revenue growth, the ratio of effectiveness and efficiency ratios. Only on hospital efficiency ratio was able to maintain its efficiency.

- 2. Performance Customer perspective
 - (a) Customer retention, decrease, this happens because of the establishment of the hospital competitor, the new tariff changes.



- (b) Customer acquisition, an increase in new customers visit. Despite an increase in customer acquisition, but a decline in customer retention. That condition illustrates that there has been no significant increase in customers. This needs to be revisited if there are other causes that lower customer retention.
- 3. Performance Internal Business Perspective
 - (a) The process of innovation is being done by the new hospital realized 80%.
 - (b) Operating processes (efficiency services), BOR figure is still below ideal standards and AvLOS still unfavorable when compared to the ideal indicator according to the Ministry of Health, for the GDR, NDR, TOI and BTO well.
- 4. Performance learning and growth perspective
 - (a) capability employees
 - i. Employee satisfaction

Employee satisfaction is highest hospitalization on the support given to fellow workers (89%), while the lowest (29.7%) is the salary given to the employees of the hospital inpatient. In general, the level of employee satisfaction hospitalization remains low.

ii. Retention of employees

Employee retention is still high in inpatient hospital, the cause of the retention of employees of them is moved to another hospital and employee dissatisfaction toward the hospital.

(b) Capability Information

Overall for the capabilities of the employee information has not satisfied look of a lack of access to information, the accuracy and speed of getting information that is still below standard.

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