

**The Possibility Of Implementing The Balanced Scorecard As Performance
Measurement In Hospital (Study Case In Public Hospital Of Dr. Kanujoso
Djatiwibowo Balikpapan)**

A THESIS

Presented as Partial Fulfillment of the Requirements to Obtain the Bachelor
Degree in Accounting Department.



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INTERNATIONAL PROGRAM
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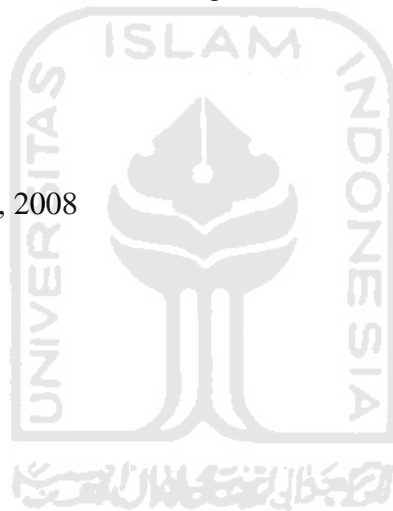
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Yogyakarta, February 14th, 2008

Yuliarti



**THE POSSIBILITY OF IMPLEMENTING THE BALANCED SCORECARD AS
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HOSPITAL OF DR. KANUJOSO DJATIWIWOWO BALIKPAPAN)**

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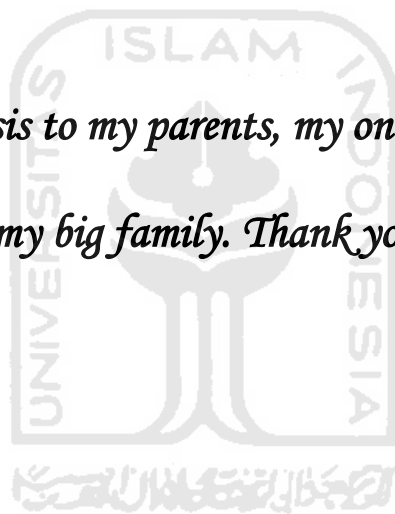
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I dedicated this thesis to my parents, my only little brother, my true love and all of my big family. Thank you for giving me life and love.



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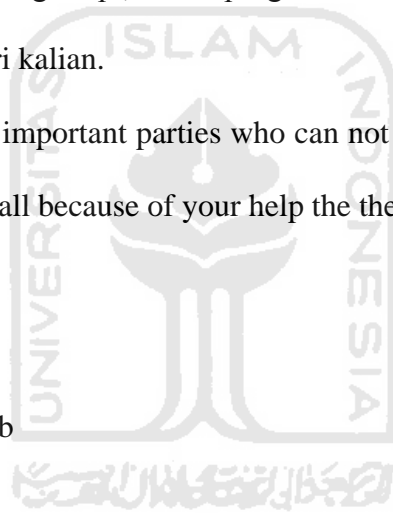
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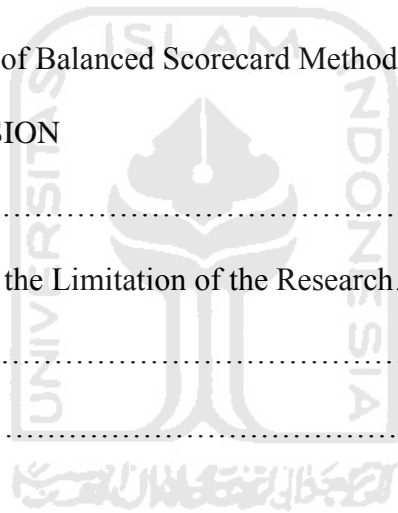
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ABSTRACT

Yuliarti (2008). The Possibility of Implementing the Balanced Scorecard as Performance Measurement in Hospital (Study Case in Public Hospital of Dr Kanujoso Djatiwibowo Balikpapan). International Accounting of Department Accounting. Faculty of Economics. Universitas Islam Indonesia. Yogyakarta

The purpose of this study is to know about the implementation of balanced scorecard in Public Hospital of Dr. Kanujoso Djatiwibowo. The research that is located in Balikpapan East Kalimantan shows different result than other studies. The research periods is from 2003 to 2004. The data used in this research are from Public Hospital of Dr. Kanujoso Djatiwibowo Balikpapan. The writer uses four perspective of balanced scorecard to examine the data. It has been proved that public Hospital of Dr. Kanujoso Djatiwibowo actually could fully implement Balanced Scorecard but because the hospital is restricted by government rules and policy, the implementation can not be fully implemented.

Keyword: Financial perspective, customer perspective, internal business perspective, learning and growth perspective, liquidity ratio, profitability ratio, solvability ratio.

ABSTRAK

Yuliarti (2008). The Possibility of Implementing the Balanced Scorecard as Performance Measurement in Hospital (Study Case in Public Hospital of Dr Kanujoso Djatiwibowo Balikpapan). International program jurusan akutansi. Fakultas Ekonomi. Universitas Islam Indonesia. Yogyakarta.

Tujuan dari penelitian ini adalah untuk mengetahui implementasi dari balanced scorecard in Rumah Sakit Umum Dr. Kanujoso Djatiwibowo Balikpapan. Penelitian ini berlokasi di Balikpapan Kalimantan Timur sehingga membuat penelitian ini berbeda dari yang lain. Penelitian ini dimulai dari tahun 2003-2004. Data yang digunakan dalam penelitian ini dari Rumah Sakit Umum Dr. Kanujoso Djatiwibo Balikpapan. Penulis menggunakan empat perspektif dalam balanced scorecard untuk mengujinya. Penelitian ini membuktikan bahwa Rumah sakit umum Dr. Kanujoso Djatiwibowo sebenarnya dapat mengimplementasikan balanced scorecard tetapi karena rumah sakit tersebut terikat oleh peraturan dan kebijakan pemerintah, implementasinya tidak dapat maksimal.

Kata kunci: Perspektif keuangan, perspektif pelanggan, perspektif internal bisnis, perspektif pembelajaran dan pengembangan, rasio likuiditas, ratio probabilitas, rasio solvabilitas.

CHAPTER I

INTRODUCTION

1.1 Study Background

Recently, there is a phenomenon that companies shift from industrial age competition to information age competition. During the industrial age, financial control systems are developed in companies to facilitate and monitor efficient allocations of financial and physical capital. Summary of financial measurement, such as operating profit and return on the capital employed, can evaluate the effectiveness and efficiency used by operating division to create value for shareholders.

In the information age, both manufacturing and service organizations need to develop new capabilities in order to become successful (Johnson & Kaplan, 1987). In a global world economy, companies must gain and retain loyal customers, introduce innovative products, mobilize employee skills, invest in technology, and implement new data bases and systems. Specific development measures only tell a fraction of a company's story. Therefore, the financial accounting model must expand to incorporate the valuation of the company's intangible and intellectual assets that satisfy customers and employees (Kaplan & Norton, 1996).

It is the same as hospital. In the information age environment hospital requires new capabilities for competitive success. The ability of hospital to mobilize and exploit its intangible or invisible assets such as developing management capability and employee skill, the quantity and quality of the

doctors and medical performance, also the supported facilities and the increase of services to the patient, improving the relationship between the hospital and the society, government and other hospitals. The performance measurements are one of important factors that support the competitive success. The measurement can be used to measure the company success. In the past we know that the traditional measurement pointed out only to the financial sight. A successful manager was measured by how success he could achieve high level of operating profit or high level of operating profit or high level of ROI (Return of Investment). This condition will lead manager only to short-term orientation beside that traditional measurement could not measure things which affecting the company performance in non financial aspects. For example customer loyalties to the company services, dynamic competition, personal commitment, partnership relationship to the suppliers and customer and also the increase of cost efficiency of business process to serving customers (Mulyadi, 2001). Weaknesses that adhering in the financial performance measurement mentioned above bring up the idea to measure the companies non financial performance. In the early of 1997, there is a new method known as Economic Value Added (EVA) as the better solution for the measurement tool of company performance instead of ROI. The EVA counts the differences between the operating profits after tax with all of the investment. In this term we can see that EVA points out only on financial aspects.

In giving solution for this problem, Kaplan and Norton in their research since 1990 show balanced scorecard as an alternative solution. Balance Scorecard was developed to communicate the multiple, linked objectives that companies must achieve to compete based on capabilities and innovation, not just tangible physical assets. "The balanced Scorecard is a performance measurement tool used to translate an organization's overall strategic goals into financial and non financial objective and performance measures" (Kaplan and Norton 1996)

The traditional method only uses financial perspective because it is easy to be measured. The other performances tend to be ignored, such as innovation, customer perspective, etc. Traditional method causes a fallacy as stated by McNamara:

"The first step is to measure whatever can be easily measured. This is OK as far as it goes. The second step is to disregard that which can not be measured or to give it an arbitrary quantitative value. This is artificial and misleading. The third step is to presume that what can't be measured easily is not important the fourth step is to say what cannot be easily measured really does not exist. This is suicide" (Charles Hardy, 1994, p.221).

In the Balance Scorecard approach, the performance is measured by financial perspective since financial measures are valuable in summarizing the readily measurable economic consequences of action already taken. Financial Perspective measures indicate whether the company strategy, implementation and execution are contributing to bottom-line improvement. Financial

objectives typically are related to profitability measurement, for example, operating income, return on capital employed or more recently economic value added. These alternative financial objectives can improve sales growth or generation of cash flow.

In customer perspective of Balanced Scorecard, managers identify the customer and market segments in which the business unit will compete and measure the business unit's performance in these targeted segments. The customer perspective typically includes several core measurements of the successful outcomes from a well-formulated and implemented strategy. The core outcome measurements include customer satisfaction, customer retention, new customer acquisition, customer profitability, and market and account share in targeted segments.

In internal business process perspective, executives identify the critical internal processes in which the company must excel, such as deliver the value proposition that will attract and retain customers in targeted market segments, and satisfy shareholder expectations of excellent financial returns. The internal business process measurements are focused on the internal processes that will have the greatest impact on customer satisfaction and achieve the company financial objectives. B.W Soeipto (1997) states that in general the internal business process is divided into three steps: innovation, operations and post sales services.

The fourth Balance Scorecard perspective, learning and growth, identifies the infrastructure that the company must build to create long-term growth and

improvement. Learning and growth perspective come from three principle sources: people, system, and organizational procedures. Company must invest in riskilling employees, enhancing information technology and systems, and aligning company procedures and routines. The generic outcome will include employee satisfaction, employee retention, employee training and employee skills.

According to Inamdar et .al. by doing the balance scorecard, hospital could get several advantages such as:

1. The process of developing the scorecard forces the hospitals to clarify and reach a common understanding on strategy, which serves to focus and align all the entities that comprised the organization and to communicate the strategy to the workforce.
2. Balanced Scorecard boost the administration's credibility with the members of board due to the transparency and availability of the goals and objectives.
3. The tool gives CEOs a structure for decision making based on current data and real facts
4. The Balanced Scorecard establishes properties by identifying, rationalizing and aligning initiatives and processes according to the core businesses. It therefore brings the strategy to the operational levels, making employees aware of the value of their work and how it relates to strategic goals.
5. The Balanced Scorecard connects strategy to resource allocation.

6. The Balanced Scorecard enhances the sense of accountability, especially when linked to the managers' incentive plan.
7. Balanced Scorecard permits learning and continuous improvement.

(Silva B.F and Prochnik V. 2001)

In Indonesia, only few hospitals have implemented the balanced scorecard as the hospital performance measurement. Even though the Balanced Scorecard is popular but it is only in theoretical not in implementation.

In line with the phenomenon above, the entrance of Balanced Scorecard and weakness of financial perspectives, the researcher will conduct a research in a hospital to introduce Balance Scorecard and align it with the vision and mission of the hospital. The researcher then takes a research entitle:

"The possibility of implementing the Balanced Scorecard as performance measurement in hospital (Case study in Public Hospital of Dr. Kanujoso Djatiwibowo Balikpapan). "

1.2. Problem Identification

Balance Scorecard is a performance measurement that articulates strategy of the business, communicate the strategy of the business and help align individual, organizational and cross departmental initiatives to achieve a common goal. Unfortunately, Balance Scorecard has not known yet by many hospitals especially in Indonesia.

This research is going to identify the possibility of implementation of Balance Scorecard in one of big hospitals in Indonesia compared with the current performance measurement tool used by the company.

1.3. Problem Formulation

The researcher needs to formulate the problem in order to guide this research.

The problem formulations of this research are:

1. What kind of current performance measurement tools used by the hospital?
2. What are the weaknesses and advantages of the recent system used by the hospital?
3. What is the design of Balance Scorecard that is suitable for the hospital?

1.4. Limitation on Research Area

The problem limitations of this research are:

1. The performance measurements are vision and mission of the hospital.
2. The researcher assumes that the vision and mission has been socialized within employee.
3. The researcher only considers the company performance in 2004

1.5. Research Objective

This research aims:

1. To know performance measurement used by hospital.
2. To know the weaknesses and advantages of the recent system used by the hospital.
3. To know the good design of Balanced Scorecard that is suitable for the hospital.

1.6. Research Contribution

1. This research hopefully can be useful for the hospital in giving them information about the possibility of Balanced Scorecard implementation in order to increase the hospital performance.
2. This research will be useful for the researcher in order to give information about Balance Scorecard in theoretical and practical method.
3. To the writer this research is useful to broaden her knowledge about the Balanced Scorecard and the possibility of implementation.
4. The research conducted is considered as a form of academic final assignment for the researcher in order to fulfill the academic prerequisite to obtain the degree of Economic Bachelor in Faculty of Economics in Indonesian Islamic University.

1.7. Definition of Terms

1. The Learning and Growth Perspective

This perspective includes employee training and corporate cultural attitudes related to both individual and corporate self-improvement. In a knowledge-worker organization, *people* -- the only repository of knowledge -- are the main resource. In the current climate of rapid technological change, it is becoming necessary for knowledge workers to be in a continuous learning mode. Government agencies often find themselves unable to hire new technical workers, and at the same time there is a decline in training of existing employees. This is a leading indicator of 'brain drain' that must be reversed. Metrics can be put into place to guide managers in focusing training funds where they can help the most.

Kaplan and Norton (1996) emphasize that 'learning' is more than 'training'; it also includes things like mentors and tutors within the organization, as well as that ease of communication among workers that allows them to readily get help on a problem when it is needed. It also includes technological tools; what the Baldrige criteria call "high performance work systems." One of these, the Intranet, will be examined in detail later in this document.

2. The Business Process Perspective

This perspective refers to internal business processes. Metrics based on this perspective allow the managers to know how well their business is running, and whether its products and services conform to customer requirements (the mission). These metrics have to be carefully designed by those who know these processes most intimately; with our unique missions these are not something that can be developed by outside consultants.

In addition to the strategic management process, two kinds of business processes may be identified: a) mission-oriented processes, and b) support processes. Mission-oriented processes are the special functions of government offices, and many unique problems are encountered in these processes. The support processes are more repetitive in nature, and hence easier to measure and benchmark using generic metrics.

3. The Customer Perspective

Recent management philosophy has shown an increasing realization of the importance of customer focus and customer satisfaction in any business. These are leading indicators: if customers are not satisfied, they will eventually find other suppliers that will meet their needs. Poor performance from this perspective is thus a leading indicator of future decline, even though the current financial picture may look good.

In developing metrics for satisfaction, customers should be analyzed in terms of kinds of customers and the kinds of processes for which we are providing a product or service to those customer groups.

4. The Financial Perspective

Kaplan and Norton do not disregard the traditional need for financial data. Timely and accurate funding data will always be a priority, and managers will do whatever necessary to provide it. In fact, often there is more than enough handling and processing of financial data. With the implementation of a corporate database, it is hoped that more of the processing can be centralized and automated. But the point is that the current emphasis on financials leads to the "unbalanced" situation with regard to other perspectives

1.8. Research Method

1.8.1. Type of Research Method

The research methods conducted by researcher are descriptive research. In this research the descriptive study are used to help in understanding the characteristic of the hospital, aid in thinking systematically, offer ideas for further research and help make certain simple decisions.

1.8.2. The data used in the research are:

1. Primary data are data that are obtained directly from the institution. For example: directly interview to get the data about hospital history,

vision and mission and other thing that related with the institution performance as a whole.

2. Secondary data are data obtained from reading literatures.

1.8.3. Data collected Method.

Methods that are used in collecting the data are:

1. Literature method.
2. Questionnaire.

The main research instrument in collecting the primary data in this thesis research is questionnaire. The questionnaires are used as instrument to collect the primary data. It consists of a set of question presented to respondent to answer. Moreover, the respondent can be asked to make a single choice from list form response categories and choose as many appropriate categories as possible by checking his or her answer. The question in this questionnaire consists of some items and to make the questioner attractive and easy to read it will be arranged in the variation of multiple choice form.

3. Interview

The method of collecting information by asking some questions through face to face interview

4. Observation Survey

Collection of the data by observing people or event in the work environment and recording the information.

Those data are analyzed into a number of form by doing steps as follows:

1. Identify and determine the vision and mission
2. Identify the hospital performance based on the four perspective performance
3. Analyze the data by making the data into four perspectives
4. Make a report of those four perspectives into Balanced Scorecard

1.8.4. Technique of Data Analysis:

1. General Data
 - a. Determining the vision and mission of the hospital.
 - b. Analyzing the performance measurement that is used by the hospital.
 - c. Analyzing the supported data in year 2003-2004
2. Analysis procedure and structure organization
3. Analysis Balanced Scorecard that consists of four perspective, they are :
 - a. Financial Perspective.
 - b. Balance sheet.
 - c. Income Statement.

The aspect used in financial perspective consists of:

- a. Return on Investment (ROI)
- b. Financial Ratio Analysis:
 - Liquidity
 - Solvability

- Profitability
- c. Percentage of increasing or decreasing of hospital installation business income.

The customer Perspective consists of:

- a. Customer/ Employee (%)
- b. Cost/customer (Rp)
- c. Patient satisfaction questioner.

The aspects that are measured are:

- a. The increase of the quality services in every medical installation in the hospital.
- b. Patient satisfaction.

Internal Business Perspective

To analyze the internal business perspective we use indicators such as:

- a. Bed Occupation Rate
- b. Average Length Stay
- c. Bed Turn Over
- d. Turn Over Internal
- e. Gross Death Rate
- f. Administrative charges

Innovation and Learning Perspective.

Percentage of employees who are following training is increasing compared with the amount of employees.



1.9. Thesis Organization

CHAPTER I : Introduction

Consist of study background, problem identification, problem formulation, limitation of research area, research objectives, research contributions, definition of terms and research method.

CHAPTER II : Review of Related Literature

Chapter II will consist of the theories related with problems. This chapter will elaborate the definition of performance measurement, the objective of measurement. This chapter also describes the financial measurement system, balanced scorecard as performance measurement system.

CHAPTER III : Company's profile

Company's profile consist of the introduction, the history and development of Rumah Sakit Umum Dr. Kanujoso Djatiwibowo Balikpapan, Strategic planning, organizational structure, human resources, service facilities.

CHAPTER IV : Analysis data and discussion

General data, balanced scorecard analysis, explain the weaknesses and advantages of recent system used by the hospital, designing balanced scorecard that is suitable for the hospital.

CHAPTER V : Conclusion

Contains the conclusion of the research and recommendations

CHAPTER II

THEORETICAL FRAMEWORK

2.1 Definition of Performance Measurement

According to Anthony and Govindrajana (1998), performance measurement is a simple mechanism for improving the likelihood of the organization in implementing a strategy successfully. Performance measurement has the goal of the strategy implementation. In setting up the performance measurement, a senior manager selects a series of measures that best represent the company's strategy. These measures can be seen as current and future critical success factors. When describing performance measurement, managers typically compare them to an instrument panel or dashboard. Both analogies provide important insights as a way of combining financial and non financial measures that are needed in a management control system.

While according to Mulyadi & Setiawan (1999), performance measurement is a determination of the operation effectiveness periodically in an organization, part of the organization and the individual, based on the target, standard and criteria that agreed before. An organization and the individual operated by human resources, thus, the performance measurement is a valuation about the capability and competency of human in doing the role in an organization that has a mission and vision for activity application. According to Harvey, by Laela (1997), performance valuation is a measure

process about the management in gaining the working criteria or measures how good someone is in doing his work.

2.2 Measurement Objectives

According to Laela (1997), measurement has a main objective in order to result accurate and valid information about the behavior and performance of the organization member. Further, this information is used for the evaluation and development.

The performance measurement as an evaluation basis is used for measuring the performance in the past as a basis of decision maker. The performance evaluations have goals, such as:

1. Giving the critical review about the human resources decision.
2. Giving feedback to the employee about the company sight related to their performance.
3. As a basis in giving compensation to the employees, such as salary.

By using the performance as a basis in evaluation, a company will get the benefit related to the decision making. This is because the information will be used by the company to operate the company effectively and efficiently through optimizing the individual motivation.

2.3 Financial Measurement System

Financial is the base of measurement. The other performance tends to be ignored, such as innovation, customer's perspective, etc. because of that in the traditional method there is a fallacy as stated by McNamara (Charles. 1994)

In those statements McNamara said that management only does the easy measurement. Everything that cannot be easily measured is ignored or made it as an arbitrary quantitative value. On the other side, traditional method, suggests that measurement outside the financial measurement is not important.

The traditional measurement points out only on the financial sight. A success manager was measured by how success he could achieve high level of operating profit or high level of ROI (Return on Investment).

2.3.1. Financial Measurement Tools

In measurement financial performance, the tool that is used is financial ratio. According to Alwi (1994), Financial Ratios are the tools that are relatively and absolutely used to define and describe a relation between one numbers with other numbers in the same financial report. The data needed for analyzing the ratios is the historical data of financial report, which contains of Balance sheet and income statement

The analyses of financial ratios involve two types of comparison. First, the analyst can compare a present ratio with past and expected future ratios for the same company. The current ratio (the ratio of current assets to current liabilities) for the present year-end could be compared with the current ratio

for the preceding year-end. When financial ratios are arrayed on a spreadsheet over a period of years, the analyst can study the composition of changes and determine whether there has been an improvement or deterioration in the financial condition and performance over time. Financial ratio also can be computed for projected, or pro forma, statements and compared with present and past ratios.

Financial ratio can be grouped into five types (Horne, 1995)

1. Liquidity Ratio

Liquidity ratios are used to judge a firm's ability to meet short-term obligations. Based on this ratios, there are a lot of knowledge that can be obtained into the present cash solvency of the firm and its ability to remain solvent in the event of adversities.

$$\text{Cash Ratio} = \frac{\text{Assets}}{\text{Liabilities}}$$

$$\text{Acid Test Ratio} = \frac{\text{Current Assets} - \text{Inventories}}{\text{Current Inventories}}$$

$$\text{Current Ratio} = \frac{\text{Current Assets}}{\text{Current Liabilities}}$$

2. Solvability Ratio

Measuring how far does the company financed by liabilities

Debt Ratios

It is the firms' ability to meet long-term obligation. The ratio of debt to equity varies according to the nature of the business and the volatility of

cash flows. A comparison of the debt ratio in various firms gives a general indication of the credit worthiness and financial risk of firm. The reason is a general indication is the assets and cash flows of the firm provide the payment of debt.

$$\frac{\text{Total Debt}}{\text{Total Equity}}$$

3. Profitability Ratio

Profitability Ratio is the ratio that measures the manager effectiveness that show the profit and the investment.

Profitability ratios are of two types: those showing profitability in relation in sales and those showing profitability in relation to the investment.

Operating Income to Total Asset Ratio

Operating Income to total Assets ratio is a financial ratio which compare between the operating income with the total assets exist in the company.

The formula of the Operating Income to Total Asset Ratio is:

$$\text{Operating Income to Total Asset ratio} = \frac{\text{Operating net Profit}}{\text{Total Asset}}$$

Profitability in relation to investment

$$\text{ROA} = \frac{\text{EBIT}}{\text{Total Assets}}$$

$$\text{ROE} = \frac{\text{Profit}}{\text{Equity}}$$

2.3.2. The Weaknesses and Strength of Financial Performance Measurement System

Management control, which focuses solely on decentralized short-term profit, will fail to present a large part of this fuller picture of an operation. Profit is a good measure, but usually it does not tell us enough about how an operation is managed, at least if the operation is managed. We are all aware that we live in an era of change. Technology influences our daily lives largely than we could possibly have imagined only a few years ago. Markets become fragmented when customer realize how they can satisfy their individual demands. This development poses a challenge to the adaptive capacity of business. Communication with customer must be accommodated to suit virtually every individual. This requirement applies not only to companies that sell to other company but also to other so called mass market.

Traditional financial control is ill adapted to such an environment. Not only is the information, which is often produced outdated, and to imprecise to provide a basis for decision on customer relationship and products, in addition, autonomous employees need goals and incentives other than the usual ones based on profit and return on investment and modeled on income statements used in financial accounting.

In the last decade, there has been a growing criticism of traditional management control as too narrowly focused on financial measures. The

reason is that conditions today are no longer the same as when traditional management control emerged.

For most of the twentieth century, traditional management control system has existed in an environment of mature products and stable technologies (Hally, 1994). It has sometime been said that traditional management control stopped developing in 1925. At time, virtually all of the accounting procedures presently used was already in existence: budgets, standard cost, transfer pricing, etc. The role of management control system was to see that a company remained efficient, as a result, management concentrated on costs while paying less attention to revenue.

Financial measures showed the effects of decision already taken but failed to provide adequate guidance for long-term strategic development.

There are criticism on the traditional management control, (Olive et al, 1999):

- *Furnishes misleading information for decision-making-* information for cost, revenues and profitability provides the foundation for company decision-making. Traditional financial measures show the result of past activities. Information of this kind can lead to action inconsistence with strategic objectives (Goldeberg&Hoffecker 1994).
- The fixation on measurement in monetary system has led companies to ignore less tangible, non-financial measures such as product quality, customer satisfaction, delivery time, factory flexibility, new product lead time and higher level if employee know-how. The measures used

send misleading signals about the efficiency and profitability of the business (Peters, 1987)

- *Encourages short-term thinking and sub optimization-* financial control discourages long-term thinking.
- *Play second fiddles to the requirement of financial accounting-* financial measure alone do not provide a true and fair view of how business is developing (Jhonson&Kaplan, 1987).
- Provide misleading information for cost allocation and control of investment. Traditionally, cost control has not analyzed why a cost has been incurred; it has only indicated the amount and the cost center. The traditional basis for cost allocation-with indirect costs allocated based on direct cost-is outdated.
- *Furnishes abstract information to employees-* Another weakness of financial measures is that they are meaningless to a larger part of the organization, consisting of many employees who do not see how their work is related to the numbers shown in the various quarterly and monthly reports. The system are often much too complicated and are thus an obstacle to flexibility of action on the front line (Shank&Govindrajan, 1993)
- *Pays little attention to the business environment-* traditional system of financial measurement ignore the customer and competitor perspective and thus can not give early warning signals of changes for the company.

- *May give misleading information-* this perspective encourages manipulation of financial measures, so that the financial key ratios may be misleading and lack credibility for purposes of analysis and decision making.

In other side, the performance measurement in financial perspective also has strength and used to be used by many companies because it shows the quantitative data.

2.4. Balanced Scorecard as Performance Measurement System

The emergence of new information technologies and the opening of global markets have changed many of the fundamental assumption of modern business. No longer can companies gain sustainable competitive advantage solely by developing tangible assets. The information age environment for both manufacturing and services organization requires new capabilities for competitive success. The ability of a company to mobilize and exploit its intangible assets has become decisive in creating and sustaining competitive advantage.

In the past, as companies invested in programs and initiatives to build their capabilities, managers relied solely on financial accounting reports. Today, however, the financial accounting model must be expanded to incorporate the valuation of the company's intangible and intellectual assets.

Balanced scorecard concepts are thus an element of a well-developed system of strategic control and a response to the criticism leveled at traditional management control. With the balanced scorecard concept, financial responsibility and financial control are replaced by a richer picture of reality. It does not mean that monetary measure has become less important, but in this respect, we must strive for a balance.

When we speak of a balanced scorecard, we mean that the grading should reflect a balance among several important elements of performance.

The scorecard will then serve as a way to illustrate the business plan and thus the mission of various company units. A fundamental notion implicit in the balanced scorecard concept is thus that a company must cultivate the capital that it will need for its long-term development.

The balanced scorecard gives a valuable tool for enabling employees to understand the company's situation, it is a must if the company want to achieve dynamic competitive in the long run. The balanced scorecard also provides useful documentation for continually developing those measures for control, which most quickly will guide the company towards achieving its goal and its vision.

2.4.1 Balanced Scorecard

Balanced scorecard was developed to communicate the multiple, linked objectives that companies must achieve to compete on the basis of

capabilities and innovation not just tangible physical assets (Kaplan and Norton, 1996).

In this term, balanced scorecard communicates the multiple, linked objectives that companies must achieve to compete based on their intangible capabilities and innovation.

The Balanced Scorecard translates missions and strategy into objectives and measures, organized into four perspectives: financial, customer, internal business process, and learning and growth (T. Secakusuma, 1997).

Balanced scorecard is a new performance measurement system that gives top managers a fast but comprehensive view of the business. The balanced scorecard includes financial measures that tell the results of action already taken. Moreover, it complements those financial measures with three set of operational measures. The balanced scorecard forces managers to focus on the handful of measures that are most critical.

Kaplan and Norton (1996) used balanced scorecard as the tools to translate and implement the strategy in their clients companies by four perspectives. According to Kaplan and Norton (1996) those kinds of four perspectives can be shown as:

1. **Financial:** How we look our shareholders.
2. **Customer:** How we create value for customer.
3. **Internal Business Process:** After understanding the financial goal, a company must achieve, and what its customer goal are, then we

can start to identify which internal processes it needs to excel at. Company must be specific about the critical internal processes required to deliver superior performance for customers and shareholders.

4. **Innovation and learning business** need to constantly, innovative and make internal processes more efficient. These in turn will lead to improvement in financial performance.

The primary function of the scorecard is to control company operation. It furnishes a language for describing expectation and performance, thus laying the foundation for discussion on how each individual can contribute to fulfilling the company's vision.

The scorecard provides a basis for determining the appropriate weight to be given to such effort in the overall balance and for communicating that weight through management control.

2.4.2 Financial Perspective

The balanced scorecard retains the financial performance perspective because financial measures are essential in summarizing the economic consequences of strategy implementation. Financial performance measures indicate whether the implementation of plans and initiatives is contributing to profit improvement. Financial objective can be measured by operating profit, ROCE and EVA. Additional financial objective can relate to any variable on the profit wheel, the cash wheel or the ROE wheel.

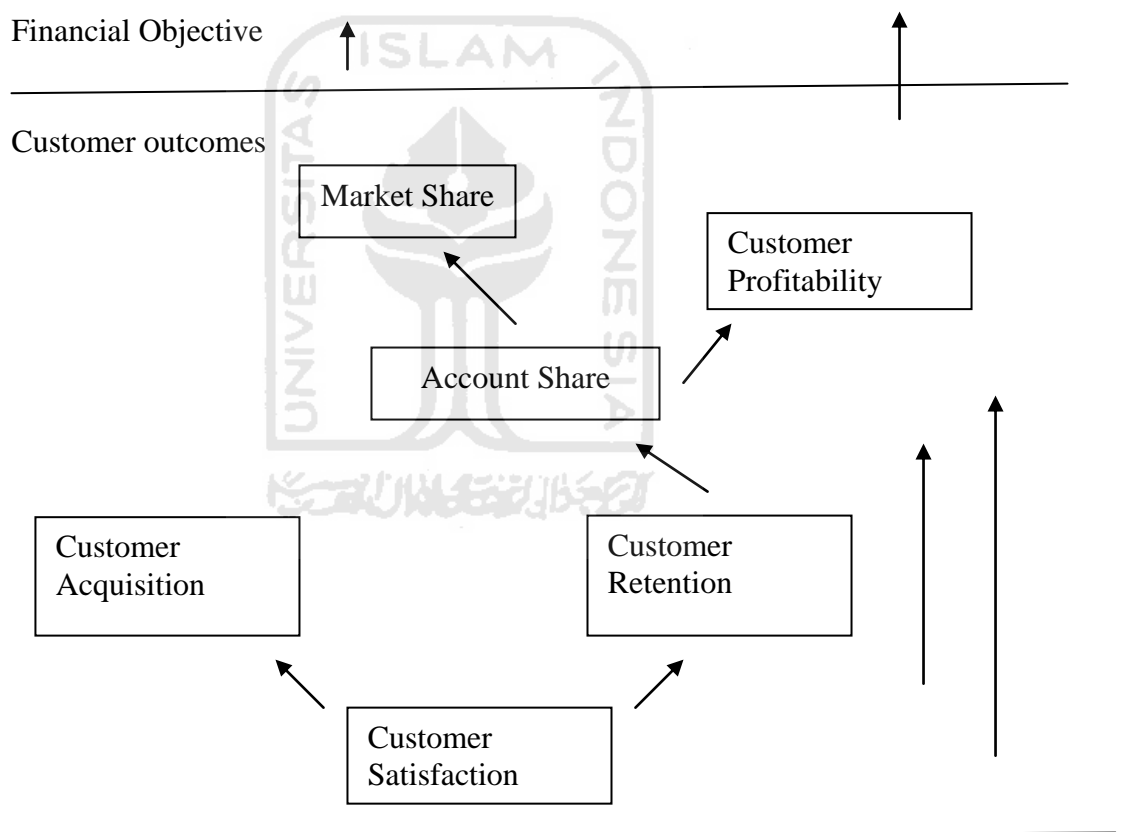
This perspective should show the results of the strategic choices made in the order perspectives, while at the same time establishing several of the long term goals and thus a large part of the general ground rules and premises for the order perspectives. Here we find a description of what the owners expect of the company in terms of growth and profitability. It is also appropriate to describe which financial risks, such as a negative cash flow, are acceptable. Other issues that may be covered relate to cost and investment strategies, to the maximum permissible amount of accounts receivables, etc. in other words, here ones find of traditional instrument of management control in the form of financial measures and keys ratios.

2.4.3 Customer Perspective

In the customer perspective of the balanced scorecard, managers identify the customer and market segment in which the business desires to compete. Targeted segment could include both existing customers and potential customers. Then manager develop measures to track the business unit's ability to create satisfied and loyal customer in this targeted segments.

The customer perspectives typically include several core or generic measures that relate to customer loyalty. These core outcome measures include customer satisfaction, customer retention, new customer acquisition, customer profitability, and market and account share in targeted segments.

Although these customer measures appear to be generic across all types of organization, they should be customized to the targeted customer group from whom the business expects its greatest growth and profitability, that is customer satisfaction, customer retention, customer loyalty and market share. These should be measured only for those customer or market segment for which the organization desires to be dominant provider of goods and/or services (figure 2.4.3.1.).



Core Outcome Driver and Internal Business Process Measures

Figure 2.1 Core Outcome Measures

Source: Adapted from Robert S. Kaplan and David P. Norton. "Linking the Balanced Scorecard to Strategy" (1996)

An effective strategy is based on business proposition value that is delivered to attract and retain customer in its targeted segments. There are common sets of attribute that organize the value propositions in most industries. These attributes fall into three categories:

1. Product / Services Attributes

Product and services attributes of a value proposition encompass desirable product or services, price and quality. For companies competing on operational excellence, for example, critical performance measures might include the price of the product relative to competitors, and the quality perceived by customer.

2. Customer Relationship

The customer relationship dimension of a value proposition includes the delivery of the products or services to the customer, including response and delivery time, and how the customer feels about the buying experience.

3. Image and Reputation

The image and reputation dimension of the value proposition enables a company to calibrate and measures the value of its franchise.

Advertising and marketing research companies employ techniques to measures the strength of a brand name. These measures can be used to track the effectiveness of the strategy in building franchise value. (figure 2.4.3.2.)

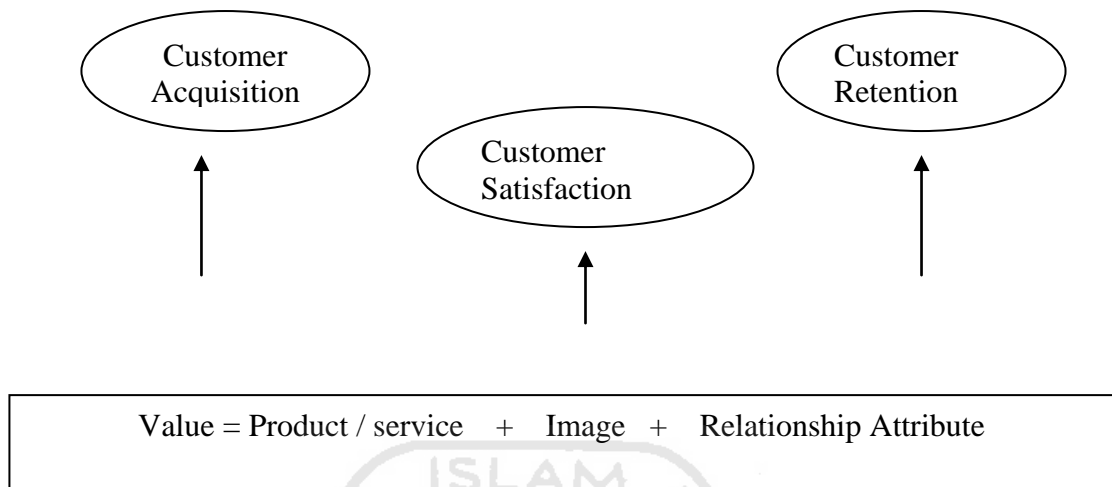


Figure 2.4.3.2. Linking Unique Value Proposition to Core Outcome Measures

Source: Adapted from Robert S. Kaplan and David P. Norton. "Linking the Balanced Scorecard in Strategy" (1996)

2.4.4 Internal Business Perspective

In the internal business process perspectives, executives identify the critical internal processes in which the company must excel, such as deliver the value proposition that will attract and retain customers in targeted market segments and satisfy shareholder expectations of excellent financial returns.

The internal business process measures are focused on the internal processes that will have the greatest impact on customer satisfaction and achieving the company financial objectives. B.W. Soecipto (1997) states that in general the internal business process was divided into three steps: innovation, operations, and post sales services.

- **Innovation Processes**

In the innovation processes, managers research the needs of customers and then create the product or services that will meet those needs. Companies identify new markets, new companies, and the emerging and latent needs of existing customers, and the emerging and latent needs of existing customers. Then, companies design and develop new products and services that enable them to reach these new markets and customers.

- **Operations Processes**

The second major step in the internal value chain represents those processes that produce and deliver existing products and services to customers. The operation process starts with receipts of a customer order and finishes with delivery of the product or service to the customer. This process stresses efficient, consistent and timely delivery of existing product or services to the customers.

- **Post sales Services**

The third and final stage in the internal value chain is service to the customer after the original sale or delivery service. Post sales service includes warranty and repair activities, treatment of defects and returns, and the processing and administration of payments, such as credit card administration. Another aspect of post sales service is the invoicing and collection process. Companies that deal with hazardous or environmentally sensitive chemical and material may introduce critical performance measures associated with the safe disposal of waste and by products from the production process.

2.4.5 Learning and Growth Perspective

The learning and growth perspective enables the organization to ensure its capacity for long – term renewal, a prerequisite for survival in the long run. In this perspective the company should consider not only what must be done to maintain and develop the know-how required for understanding and satisfying customer needs, but also how it can sustain the necessary

efficiency and productivity of the processes which presently create value for the customer.

Learning and growth, identifies the infrastructure that the company must build to create long-term growth and improvement. Learning and growth perspective come from three principle sources: people, system, and organization procedures. Company must invest in reskilling employees, enhancing information technology and systems, and aligning company procedures and routines. The generic outcome will include employee satisfaction, employee retention, employee training and employee skill.

In addition, the learning and growth perspective includes specific drivers of these generic measures, such as detailed business specific indexes of specific skill required for the new competitive environment. Information system capabilities can be measured by real-time availability of accurate, critical customer and internal process information to employees on the front lines of decision-making and actions. Organizational procedures can examine alignment of employee incentives with overall organizational success factors and measured rates of improvement in critical customer-based and internal processes.

2.4.6. The strength of Balanced Scorecard

The initial thinking of the Balanced Scorecard concept was presented in an article by Robert S. Kaplan and David P. Norton in first issue of the 1992 Harvard Business Review. In viewing a company from four vital perspectives, the Balanced Scorecard is intended to link short-term

operational control to long-term vision and strategy of the business. In this way company focuses on a few critical key ratios in meaningful target areas. In other words, the company is forced to control and monitor day-to-day operation as they affect development tomorrow. Therefore, balanced scorecard concept is based on three dimensions in time: yesterday, today and tomorrow. What we do today for tomorrow may have no noticeable financial impact until the day after tomorrow. The company's focuses are thus broadened, and it becomes relevant to keep a continuous watch on non-financial key ratios.

Key ratios or non-financial measures are nothing new. It has long been known that running a company can hardly be reduced to optimizing monetary profit, and the necessity of using non-financial measures to keep track of the business is not new, either. However, the management style of the 1980s at many companies was based on decentralized profit responsibility and an internal division of the business into a number of separate companies. This recipe had been tried not only at large corporations but surprisingly often at smaller ones as well. Now in the 1990s, it was time for alternatives.

Since 1992, interest in the balanced scorecard has become widespread. Noticed that the concept strikes a responsive chord with many executives. Middle managers have been easy for them to see their operations in balanced scorecard terms, as a balancing act between different significant interest. At upper level, management, though, the suggestion that key ratio

and non-financial measures be used for control has had a hard time competing with seemingly more businesslike profit goal.

Using balanced scorecard, top managers can measure how effective their business units are in creating value for current and future customers, building and enhancing internal capabilities, and investing in people, system, and procedures necessary to improve future performance. The balanced scorecard captures critical value creation activities that escape traditional income statements and balanced sheet. While retaining an interest in short-term performance – via the financial perspective – the balanced scorecard clearly reveals the value drivers for superior long-term financial and competitive performance.

The strength of balanced scorecard in the strategic planning system in its capacity to reach the strategic planning system is its capability to reach the strategic planning that has the characteristics as follows:

- Comprehensive

Balanced scorecard has broadened perspectives that consist of financial customer, internal business process, and learning and growth perspectives.

- Coherent

There is causal relationship among the strategic objectives

- Balance

It should be a balance between financial perspective and non-financial perspective.

- Measured

The quantitative measurements are used in balanced scorecard whether it goes to financial or non-financial perspectives by giving them a quantitative frame.

2.4.7. The Characteristics of Balanced Scorecard.

There are four characteristics of Balanced Scorecard (Soediby, 1997):

- Implementation of mission and strategy

The measurement tools used in Balanced Scorecard are identified, selected and differentiated carefully from the vision, mission and strategy to the specific and concrete strategic objectives. From the strategic objectives then made the strategic outcome measure as a lag indicator from the performance. Each of the lag indicators is identified by the performance driver and lead indicator as the key factors.

- Management by objective

Balanced scorecard assumes the implementation of management by objectives on each of the level of organization structures. It means that there should be concrete and clear objectives in each level. At the top of the objectives, There are lag indicators. At the operational levels, the lead indicators define the objectives.

- Lagging and Learning Indicators

The measurements of balanced scorecard are divided into two groups; lagging and leading indicators. Lagging indicators is the indicator of the success of the reach of objectives and targets; the time horizon

leads to the past perspectives. The financial accounting could answer this lagging indicator. Leading indicator affects the performance measurement in the future; the time horizon leads to the future perspectives. This indicator comes from measurement perspectives other than the financial.

- Top down and Bottom Up

Balanced scorecard is the tool to communicate, socialize and operate the abstract, general and long term dimension of mission and strategy. Thus, it is often difficult to understand by the operational level. Thus, the top management should make the concrete, specific and clear vision and strategy in order to create an active employee to give feedback towards the implementation of strategy, hoping that it will lead to the effectiveness and the achievement of optimum and reliable target.

2.4.8. The Benefit of Using Balanced Scorecard

The benefits of using Balanced Scorecard are:

1. The comprehensive strategic plan of balanced scorecard approach will force the manager and employees to conclude the strategic plan to the sustainable financial performance.
2. The Coherent strategic plan of balanced scorecard will develop company personal commitment in implementing the strategic plan.
3. The comprehensive and coherent strategic plan of balanced scorecard will lead the manager and employees in keep doing the up dating of

implementation, budget, program and strategic objectives continuously.

4. The balanced scorecard approach will make all of the strategic objectives are measured.
5. The comprehensive and coherent strategic plans of balanced scorecard ease the arrangement of program and budgeting.

2.4.9. The Process of Designing Balanced Scorecard

There are about six steps in the designing process of balanced scorecard (Olive et al, 1999)

1. Establishing / Confirm the company Vision, Mission and Value
Since the balanced scorecard model is based on a shared comprehensive vision, it is essential to ascertain at an early stage whether a jointly held vision in fact exists. Since the scorecard will give the organization a stronger focus than before, the consequences of a misguided vision may be extremely serious.
2. Break the vision down according to four perspectives and formulate strategic objectives.
3. Develop measures, identify causes (leading indicator) and effects (lagging indicator) and establish a balance.
4. Formulate the quantitative targets
5. Develop the action plan (strategic initiatives and programming).

To complete the scorecard, we must also specify the steps to be taken to achieve the goals and the vision have been established. This action

plan should include both the people responsible and a schedule for in term and final reporting.

6. Implementing the balanced scorecard.

The implementation plan should include rules and suggested way to ensure that “Balanced Scorekeeping” becomes part of the daily work of the company.

2.4.10. The Implementation of Balanced Scorecard

The implementation of balanced scorecard can be summarized into four general steps (Anthony and Govindarajan, 1998)

1. Define strategy

The balanced scorecard builds a link between strategy and operational action. As a result, it is necessary to begin into process for defining a balanced scorecard by defining the organization strategy. At this phase it is important that the organization goals explicit and those targets have been developed.

2. Defines measures of strategy

The next step is to develop measures in support of the articulated strategy. It is imperative that the organization focuses on a few critical measures at this point; otherwise, management will be overloaded with measures indeed, it is important that the individual measures be linked with each other on a cause-effect manner.

3. Integrate measure into the management system

The balanced scorecard must be integrated with the organization's formal and informal structures, its culture, and its human resource practices. While the balanced scorecard gives some means for balancing measure, the measure can still become unbalanced by other systems in the organization such as compensation policies that compensate strictly based on financial performance.

4. Review measures and results frequently

Once the balanced scorecard is up and running, it must be consistently reviewed by senior management. The most important aspects are:

- They tell management whether the strategy is being implemented correctly and how successfully the strategy is working.
- They show that management is serious about the importance of these measures.
- They maintain alignment of measures to ever changing strategies.
- They improve management.

To point out, balanced scorecard is a performance measurement system that is consistent with the initiatives under way in many companies: cross-functional integration, customer-supplier partnership, global scale, continues improvement rather than individual accountability and organizational learning

perspectives, the balanced scorecard help managers understand many interrelationship.



CHAPTER III

Company Profile

3.1. Introduction

Hospital is a health service unit that is necessary for society. Hospital will not only provide a place in the form of facilities for its customers but also provide other service facilities as its strong point in winning the business competition.

The target of the hospital development is to increase the degree of health through improvement of quality and health service which progressively reach the all walks of life, either in urban and also in rural area. In more concrete strive the make-up of health service is conducted through improvement of quality, coverage and efficiency of hospital service.

There are four types of hospital based on equipment of service and its specialist doctor that have been specified by Health Department:

1. Hospital of type A: Having facilities and sophisticated service equipment and also have complete specialist doctors, for example: Hospital of Cipto Mangun Kusumo
2. Hospital of Type B: Having facility and equipment of below hospital of type A and also have the program of education for doctors and non doctors, for example: Public Hospital of Dr. Kanujoso Djatiwibowo
3. Hospital of Type C: representing hospital having four specialist doctors

4. Hospital of Type D: representing hospital less than four elementary specialist doctors they are: Surgery, pediatric, obstetric and gynecology and, internal medicine.

The researcher intends to study General Hospital of Dr. Kanujoso Djatiwibowo as the case study of this research. This chapter is divided into six parts. The first is introduction, the second part is history of general hospital of Dr. Kanujoso Djatiwibowo, then followed by the organizational structure and job description, vision, mission, core belief, and principle value, operational and strategy activities and the last is the general hospital of Dr. Kanujoso Djatiwibowo performance measurement system.

Even though general hospital of Dr. Kanujoso Djatiwibowo provides some different facilities with the other hospital, but it has the same few characteristics with its competitor. This business is included in non profit oriented organization but its finance management is swadana meaning that the finance management is done by itself but its reporting is still under the government province.

3.2. The History of Public Hospital of Dr. Kanujoso Djatiwibowo

3.2.1. Building

Rumah Sakit Umum Balikpapan (the old one) is located in Jenderal Ahmad Yani street Balikpapan, built in 1947 and started to use in 1949 as public hospital type D. Rumah Sakit Umum Balikpapan is under authority of provincial government of East Kalimantan and it has full responsibilities to the

government. Rumah Sakit Umum Balikpapan becomes the backbone of health services for the society at that moment. In line with growth of the city of Balikpapan and the demand of requirement of health service, the public hospital of Balikpapan is improving gradually, so that in 1986, it gained a status as public hospital of class c with the elementary specialist resources such as: Surgery, pediatric, obstetric and gynecology and internist.

In May 1983, there are serious wall crack in some parts of hospital building, which resulting from peripatetic land ground structure. For the patients and hospital workers safety, the damage building was wrecked and was rebuilt semi permanently construction using wood. At that time there was an idea to develop a new hospital in a new location.

New building development of public hospital of Balikpapan started on 31 March 1994 in M.T. Haryono street (Ring Road) North Balikpapan, It was built on the land of 24,2 Ha wide, with the fund of loan IBRD (4032-IND) for year 1991 / 1992 up to 1994 / 1995, APBD TK I with the land wide 15.277 Meter per square. The building consists of:

1. Pharmacy Installation
2. Nutrition Installation
3. Laundryman Installation
4. IPS RS, warehouse
5. Power House, bolier, pump house, central gas, system and installation of waste processing.

First floor:

1. Installation of the outpatient
2. Emergency Installation
3. Inpatient Installation
4. Laboratory Installation
5. Radiology Installation
6. Center of surgical operation Installation
7. ICU
8. Center of Sterilization Installation
9. Installation of medical rehabilitation

Second floor:

1. Administration space
2. Inpatient Installation.

Equipments acquisition

A package loan-IBRD (4032-Ind), includes building development, executed acquisition of medical and non medical, for medical equipments of ICU/ ICCU, emergency installation, inpatient Installation, surgical operation, anesthesia, internal installation, heart, lung, ear, nose and throat, ophthalmology, pediatric, midwifery, dermatology and venereology, dentistry and mouth, orthopedic surgery, CSSD, equipments of non medical nutrition, laundry and furniture

3.2.2. Service Facilities

A. Medical Service

1. Emergency care services

- a. Open 24 hours
- b. Provide services in the form of the emergency care
- c. Served by medical doctor, specialist doctor, and paramedics supported by medical diagnostic services.

2. Outpatient services open at the office hours.

- 1.1. Polyclinic internist
- 1.2. Heart disease Polyclinic
- 1.3. Emphysema polyclinic
- 1.4. General surgical operation Polyclinic
- 1.5. Orthopedic surgery polyclinic
- 1.6. Oral surgical polyclinic
- 1.7. Polyclinic of obstetrical disease and midwifery
- 1.8. Polyclinic of pediatrician
- 1.9. Nerve polyclinic
- 1.10. Polyclinic of ear, noise and throat
- 1.11. polyclinic of dermatology and venereology organ
- 1.12. Polyclinic of ophthalmology
- 1.13. Dentistry and mouth polyclinic
- 1.14. Nerve surgical polyclinic

- 1.15. Nutrition polyclinic
 - 1.16. Polyclinic of urology
 - 1.17. Plastic surgery polyclinic
 - 1.18. Polyclinic of acupuncture
 - 1.19. One day care
3. Medical rehabilitation installation
Open during office hours (provided with the fitness equipment)
 4. Central surgery installation
Open 24 hours with the aseptic operation room and septic operation room
 5. Inpatient installation
Have 265 beds (2004)
VIP : 7 beds
Madya : 7 beds
Main class: 1 bed
I class : 8 beds
II class : 82 beds
III class : 158 beds
ISOL : 2 beds
 6. Medical check up unit
 7. Partnership unit
- B. Service of Medical Support
1. Radiology with the sophisticated equipments like C.T Scanning and mammography

- a. Radiology:
- b. Fluoroscopy
- c. Radiography
- d. Ultrasonography (Color Doppler)

2. Laboratory Installation

- a. Simple Laboratory
- b. Clinic Chemistry
- c. Serology
- d. Blood Gas analysis
- e. Toxicology
- f. General parasitological and limited bacteriology

3. Pharmacy

Pharmacy open 24 hours

Serving medicine receipt, chemicals, medical gas, and others for hospital

4. Center the sterilization service (CSSD)

Serving requirement of appliance of medic and other substance sterile for hospital

C. General Support.

1. System Communications

- Network phone of system digital with central PABX
- Nurse Call System for the communications of inpatient with in duty nurses

2. Air conditioner System

Some rooms are provided with the air conditioner system

3. Center of medical gas.

ICU / ICCU and central surgical operation installation is provided with medical gas centre.

4. Fire warning and alarm system

Using smoke detector in every column which is attributed to the alarm system

5. Kitchen

To serve entire Hospital needs with the modern equipments.

6. Laundry

To serve entire hospital needs for washing by using modern equipments

7. Meeting room

Located in the second floor of administration building that can accommodate 150 peoples.

8. Corpse room

a. Depository of corpse use the cooler locker with the capacities of 4 corpse

b. Facility of corpse Treatment

c. Forensic

9. Electricity

a. Electricity from PLN with the capacities of 550 KVA and will be raised to 1200 KVA

- b. For the requirement of emergency genset of each 150 KVA and 500 KVA

10. Clean water

Essential requirement of clean Water from PDAM

As alternative there is a well pump with the debit 4 liter / second, induced with the purifier installation.

11. Garbage management

- Solid waste is burnt by incinerator with the capacities 1 M3
- Liquid waste is processed by using the installation of liquid waste processing with the violate system and absortion

12. Mosque

Located in the first floor, can accommodate fifty people

13. Cafeteria

14. Administrations

For the running of hospital administration services, in the near future, this service will use a computerized system by LAN

14. Parking area

Parking area for the motorcycles and cars is located wide enough beside the building of polyclinic and hospitalization installation.

3.3 Strategic Planning

3.3.1. Vision and mission

A. VISION.

By paying attention to situation and present condition and to anticipate the change in the future, the Hospital of Dr. Kanujoso Djatiwibowo Balikpapan has specified its vision as " Becoming professional and friendly pre-eminent hospital “

Friendly and professional represent the motto of Hospital of Dr. Kanujoso Djatiwibowo Balikpapan in realizing its vision as a pre-eminent hospital in its class that inspires every motion, action and mental attitude of all employees in giving service to society which can be explained by its meaning from various of the following paradigm:

1. **RAMAH** or Friendly in the context of satisfying customer that can be interpreted as:

- **R.** Friendly, perceptive, and always ready to give service.
- **A.** Peaceful, professional, safe and well guarantee its patients' rights.
- **M.** Easy, simple [procedure], flexible, up to date.
- **A.** Harmonious, clean accommodation and facilities, beautiful, hygienic and confident
- **H.** Reasonable price with professional quality.

2. **RAMAH** Friendly in context of employees capacity can be interpreted as:

- **R.** Team work, togetherness, internal and external network
- **A.** Employees Aspiration is accommodated to improve the quality of togetherness

- **M.** Merit system, promotion is based on service and employees achievement.
- **A.** Reliable, employees maintain the certifiable professional quality
- **H.** Rights and appreciation, employees' achievement is appreciated as well as their prosperity.

3. **RAMAH** Friendly in governmental institution context can be interpreted:

- **R.** Reconciliation, the hospital has become the central of regional reference and central of malaria research of East Indonesia "
 - A.** National and international accredited to realize professional best quality by National and International Accreditation.
 - M.** Partner, braiding partner with the outside party (health and business)
 - H.** Economic, hospital is managed effectively and efficiently by developing decentralization and diversification.

4. **PROFESIONAL** in the context of best quality can be interpreted as:

- **PRO.** Procedure. All services are based on the standard of Procedure Services.
- **F.** Physical. Respectful, prestigious and religious (comfortable and peaceful, beautiful, clean)

- **E.** Ethic. In giving its services, the hospital always respect the ethic code.
- **S.** Standard, in term of its quality control through services standard accreditation.
- **I.** Indication. All services have basis which can be relied on.
- **O.** Rational appliance and drug. Using medicines and drug properly.
- **N.** Value more, all service have to give positive impact.
- **A.** Expert. The quality of employees are guaranteed through continuous training.
- **L.** Legal. All services, cost and result of service are executed legally.

General Hospital of Dr. Kanujoso Djatiwibowo Balikpapan realize that in order to fore with the vision statement, they need step and strategy of anticipation and innovation to realize it. The vision also shows a challenging picture about future plan of General Hospital of Dr. Kanujoso Djatiwibowo Balikpapan. The establishment of the vision represents the main motivation of General Hospital Dr. Kanujoso Djatiwibowo Balikpapan together with other interest parties in order to reflect long term goals achievement.

Based on the explanation above, there is strong desire from Dr. Kanujoso Djatiwibo Balikpapan hospital to become a **PROFESSIONAL AND FRIENDLY PRE-EMINENT HOSPITAL** with good quality services to

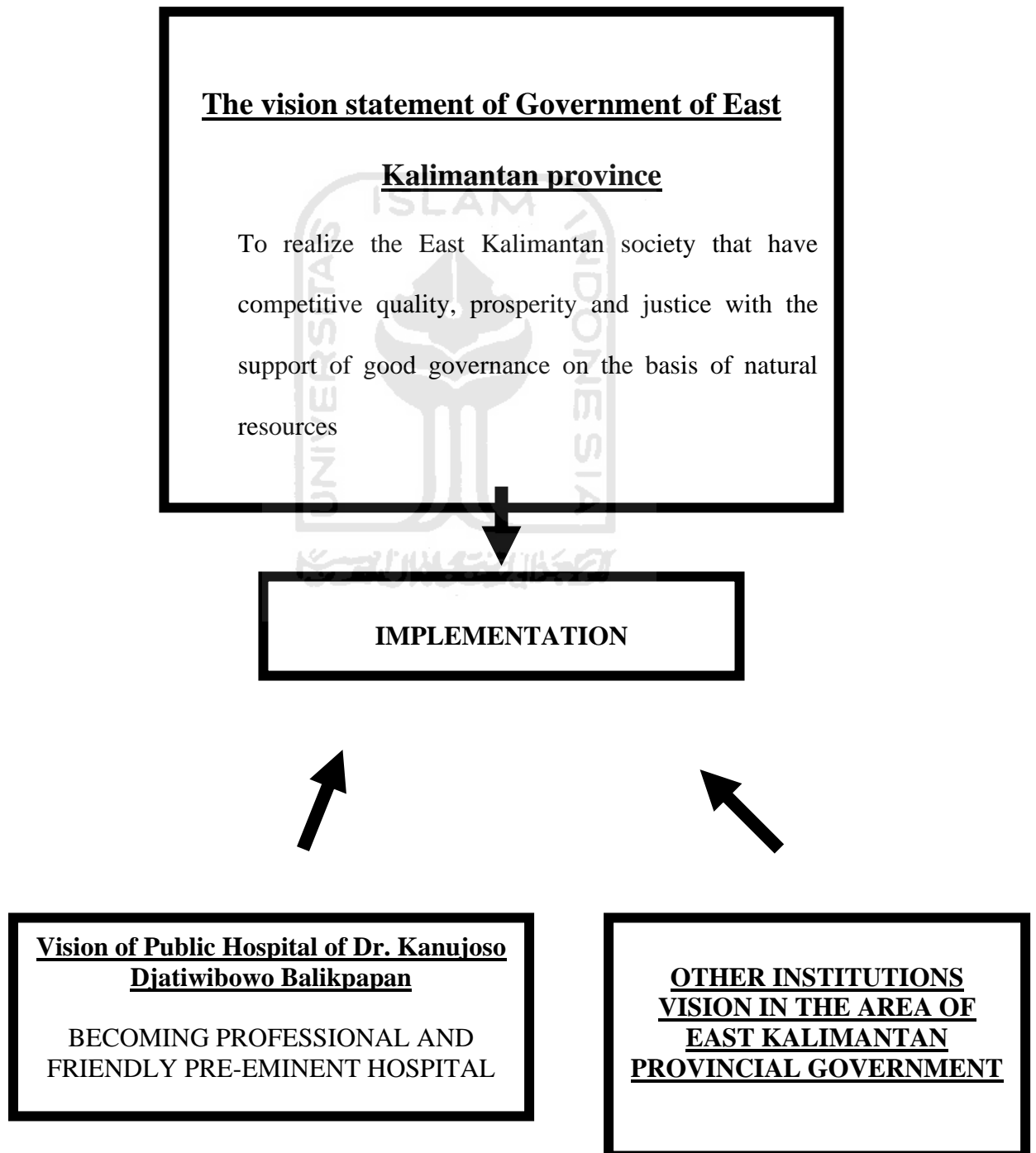
society in the future. The Hospital of Dr. Kanujoso Djatiwibo Balikpapan has position as a public hospital of governmental area of East Kalimantan province and is fully responsible to governor through East Kalimantan secretary and together with other institution support the governmental vision in accordance with institution function and duty.

The relationship between Public Hospital of Dr. Kanujoso Djatiwibowo Balikpapan vision with the governmental of East Kalimantan province vision, can be seen as below



Figure 3.1.1.1:

Vision statement of Dr. Kanujoso Djatiwibowo Balikpapan hospital together with the government of East Kalimantan province



Mission is a representation of what must be done so the organizational target can be achieved according to the specified vision. By the mission statement it is expected that the entire staff of the organization and other interest parties can recognize and know the existence and role of Hospital of Dr. Kanujoso Djatiwibowo Balikpapan. The mission explains why the organization exists, what have to be done, when it will be conducted and how to do it.

Organizational mission formulation have to pay attention to and accommodate the input from interested parties (stake holders) and give the opportunity for the change accordance with the environmental changes.

The mission of Hospital of Dr. Kanujoso Djatiwibowo Balikpapan are as follows:

1. Satisfying customers_ clients by giving high quality service of plenary treatment and health (curative, promotive and preventive) as class B hospital
2. Improving employees' quality, prosperity and employees appreciation. Through the implementation of ethical code and values of Public Hospital of Dr. Kanujoso Djatiwibowo Balikpapan
3. Preserving and improving the image as a governmental institution. Realizing the responsible reference hospital, respecting the ethics code, respecting social life and culture, and also giving maximum effort to increase the society health quality.

If it is connected to the theory of Balanced Scorecard in Strategic Management introduced by Robert S Kaplan, Customer satisfaction mission is giving the best quality of health services and medical treatment (curative, promotive, and preventive) as class B hospital included in Internal Prospective Process. By prospective internal process, the organization will reply the question to fulfill the service to normal society member and process what internal activity can be done to improve us.

The second missions are improving employees' quality, prosperity and employees appreciation including Innovate and Learning perspective. By this perspective, organization will answer the question of how organization can maintain and improve its ability to face the challenge.

The third mission is preserving and improving the image of the hospital as governmental institution. Realizing the responsible reference hospital, respecting the ethics code, respecting social life and culture, and also giving maximum effort to increase the society health quality, in the perspective of the Balanced Scored mission, it includes the Stakeholders perspective. In the perspective of stakeholder, organization will answer the question about the benefit that can be given to the society from the result of organizational activity.

Based on the above clarification, if it is connected with the perspective in balanced Scorecard developed by Robert S Kaplan in the year 2001, at least the mission have had 3 (three) in perspective and if mapped to strategic map it will be seen as follow:

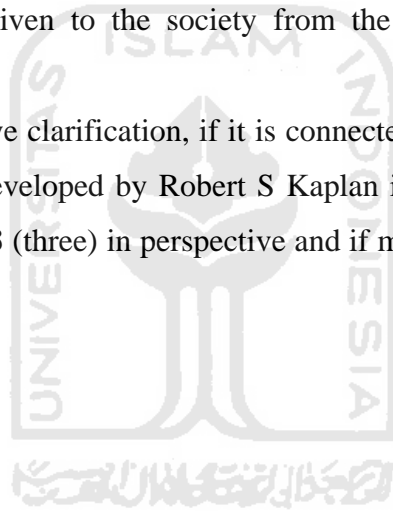


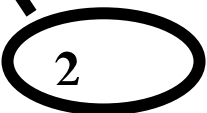


Figure 3.1.1.2.

Strategic Map Mission of Dr. Kanujoso Djatiwibowo Balikpapan Hospital

With Perspective of Balanced Scored Card

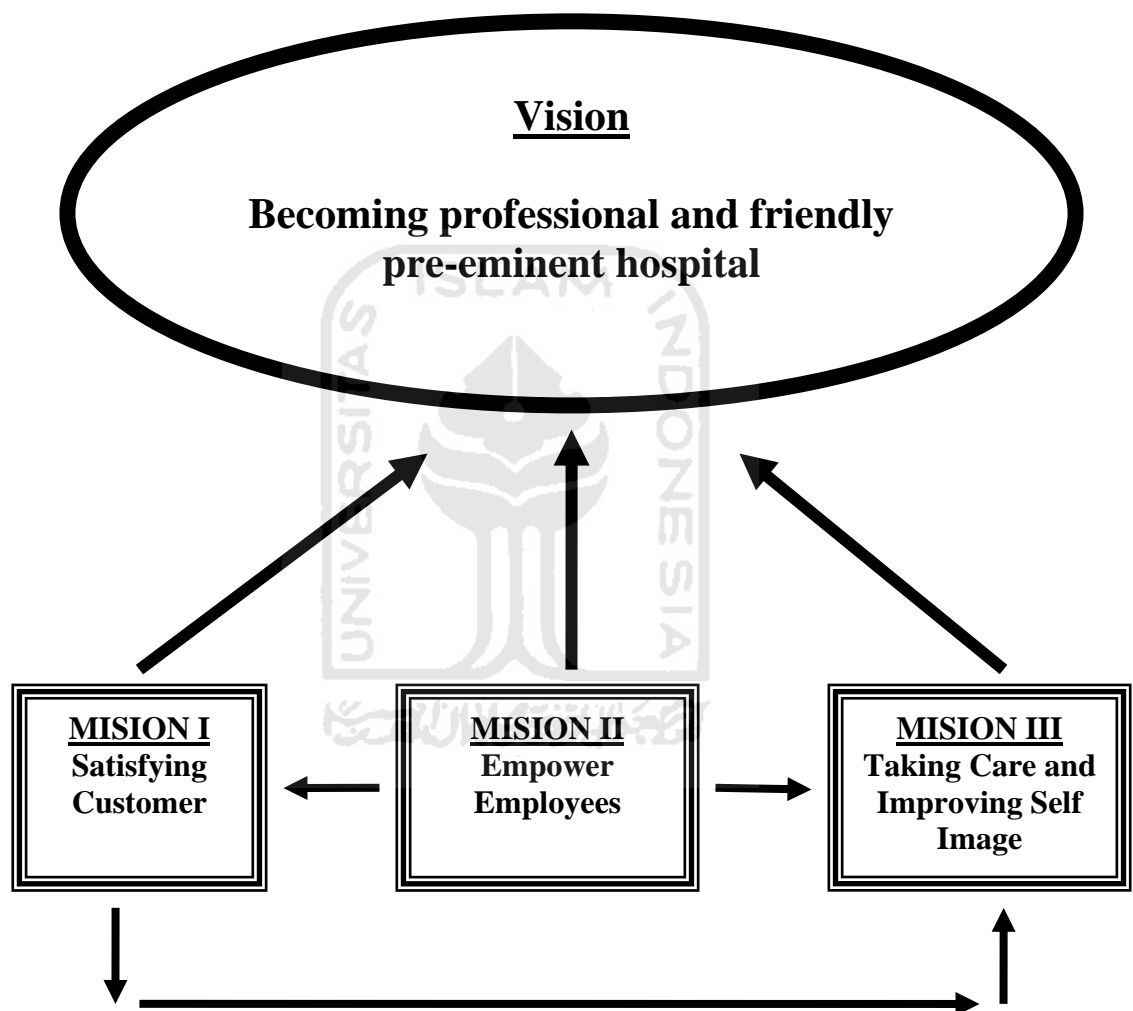
No	Perspective	Mission
1	SOCIETY CUSTOMER (Stakeholders)	
2	Internal Process	
3	Innovation and study	

The diagram shows a flow of mission statements. Mission 2 (Innovation and study) is connected to Mission 1 (Internal Process) by an arrow pointing upwards. Mission 1 is connected to Mission 3 (SOCIETY CUSTOMER) by an arrow pointing upwards.

While if connected to a vision, relation among the mission with the vision which have been specified will be seen as follow:

Figure 3.1.1.3.

CONNECTION BETWEEN VISION AND MISSION



The explanation of the above picture is Mission II, employees competence is supporting Mission I that is customer satisfaction. If both of the two missions have run well, they are very supporting to the success of Mission III that is,

preserving and improving their image as the government institution. If third of the Mission is conducted well, it would be supporting the success of vision attainment that is to become the Professional and Friendly superior hospital.

3.3.2. AIMS AND TARGET

1. AIMS

Basically aims is an ideal condition, more successfull, moving forward, and happier, which want to be realized or in other words to make reality between desire (das solen) and fact (das sein), at certain time. The goal represents the formulation from mission and represents the final result which is expected to be achieved in within one until five years ahead. The monitoring of aims is as target formulation, policies, program and activity in order to realize the mission.

The characteristic of aims are:

1. Idealistic contain supremacy values and strong desire to become the goodness and succeed.
2. Future achievement, achieved within five year as stated by the organization.
3. Abstract, the aims not yet quantitatively drawn but showing a condition which want to achieved in the future
4. Consistent that is the goals has to be consistent according to the organizational goals.

Based on the description above, the Government of East Kalimantan specifies the aims as follows:

1. Improving the quality of human resource in every social level equally.
2. Improving the service quality by giving the full service, so that satisfaction of the customer can be fulfilled.
3. Optimizing strategy business unit and develop the other business units.
4. Improving hospital income by marketing the hospital proactively and continuously by the efficient and effective finance management.
5. Improving the image as provincial government institution of East Kalimantan by preserving the ethical code, professionalism and also discipline.
6. Improving the employees' prosperity.

2. TARGET

Target represents the purpose between materialization condition and expected ideal circumstance. Target represents the integral part in system of planning strategic focusing on action and resource allocation in the activity. Target has the characteristics of specific, measurable either qualitative or quantitative. Measurable in the certain period of time such as yearly, semester, quarterly or monthly. Characteristics from good target at least consist:

" S - Specific

The target that is expected to achieve should be clear and specific.

" M - Measurable

The existing target has to be measured so it would be simplifying the compilation of LAKIP and its evaluation.

" A - Acceptable

Although the existing target is challenging but still it can be reached by pertinent institution

" R - Result

The existing target is more oriented to the achievement result not just only the output.

" T - Timeliness

It can be achieved by using period measurement, for examples: semester, quarterly and also annually.

The target specified by the management of General Hospital of Dr.Kanujoso Djatiwibowo Balikpapan for the year 2005-2009 shall be as follows

- a. Improving the quality of SOM in all level equal to 20%
- b. Increasing the coverage of Emergency Installation service equal to 20% by realizing Trauma Centre
- c. Increasing the Coverage of Outpatient Installation service equal to 20% with the existence of Executive Polyclinic
- d. Increasing of BOR RSKD equal to 15% by VIP Executive
- e. Providing the hospital information system: Medical record, Accounting, Pharmacy Installation

- f. Providing the hemodialisa Centre and Stroke Centre
- g. The degreasing of baby mortality equal to 5%
- h. The degreasing of mother mortality equal to 5%
- i. The degreasing of gross mortality equal to 5%
- j. Increasing the hospital Earnings equal to 125%
- k. Increasing the employees' service equal to 80%

3.3.3. STRATEGY TO ACHIEVE TARGETS AND AIMS

From target and aims which have been specified, hence the next step is specify the strategies of its attainment. The strategies to achieve targets covers stipulating wisdom, program and activity.

A. Policy

Policy represents the rule which have been agreed by the related parties specified in charge to be made as guidance, guideline for Governmental employees' activity and society to achieve the purpose, target and to realize the mission and institution vision. In order to reach the aims and targets, the public hospital of Dr.Kanujoso Djatiwibowo Balikpapan specify the formal policies they are:

- a. Area of Management Administration: Improving ability of Hospital processing toward creating efficient and effective hospital management through development of hospital management information system.

- b. Area of medical Service: Settling and improving ability of all types of specialist services directing to the establishment of excellent services of Hospital for the IRD, IRNA, IRNA and Medical support
- c. Area of treatment Service: improving the hospital BOR by increasing the service facility of in patient and make various companies partnership.
- d. Area of equipment: Optimizing the hospital equipment by completing physical building and its environment.
- e. Diversification effort: improving the employees prosperity

B. Program

To achieve the purpose and target, the hospital has specified the programs as follows:

1. Program of Human Resource development improvement
2. Program of Institution improvement
3. Program of society awareness of health improvement
4. Program of service quality improvement
5. Program of hospital equipments improvement
6. Program of equipments rehabilitation.

3.4. ORGANIZATION STRUCTURE OF PUBLIC HOSPITAL OF DR. KANUJOSO DJATIWIWOWO BALIKPAPAN

There is a change according to Peraturan Daerah Kalimantan Timur No 05 Year 2003 about Organization and Public Hospital Administration of Dr. Kanujoso Djatiwibowo Balikpapan which starts on May 2004.

Organizational formation up to May 2004 consisted of:

1. Director
2. Vice general director and finance
3. Vice service director
4. Vice director of development.
5. Medical committee and functional medical staff.
6. Unit of internal supervisor
7. Financing department:
 - Sub unit of fund mobilization
 - Sub unit of budgeting
 - Sub unit of accounting
8. General department:
 - Sub unit of administrative
 - Sub unit of employments
 - Sub unit of equipment and domestic.
9. Planning and medical record department:

- Sub unit of program and reporting arrangement.
- Sub unit of medical record
- Sub unit of marketing and information.

10. Services department:

- Medical service section.
- Medical support section
- Training section

11. Nursing department:

1. Treatment upbringing section
2. Treatment Service section
3. Ethic and quality section

Organization chart in Public Hospital of Dr. Kanujoso Djatiwibowo Balikpapan according to Peraturan Daerah Kalimantan Timur No 05 Year 2003 about Organization and Public Hospital Administration of Dr. Kanujoso Djatiwibowo Balikpapan consist of:

1.2.1 Director

1.2.2 Vice general director and finance

1.2.3 Vice service director

1.2.4 Vice director of development.

1.2.5 Medical committee and functional medical staff.

1.2.6 Division

1.2.7 Medical committee

1.2.8 Nursing committee

1.2.9 Unit of internal supervisor

1.2.10 Installation

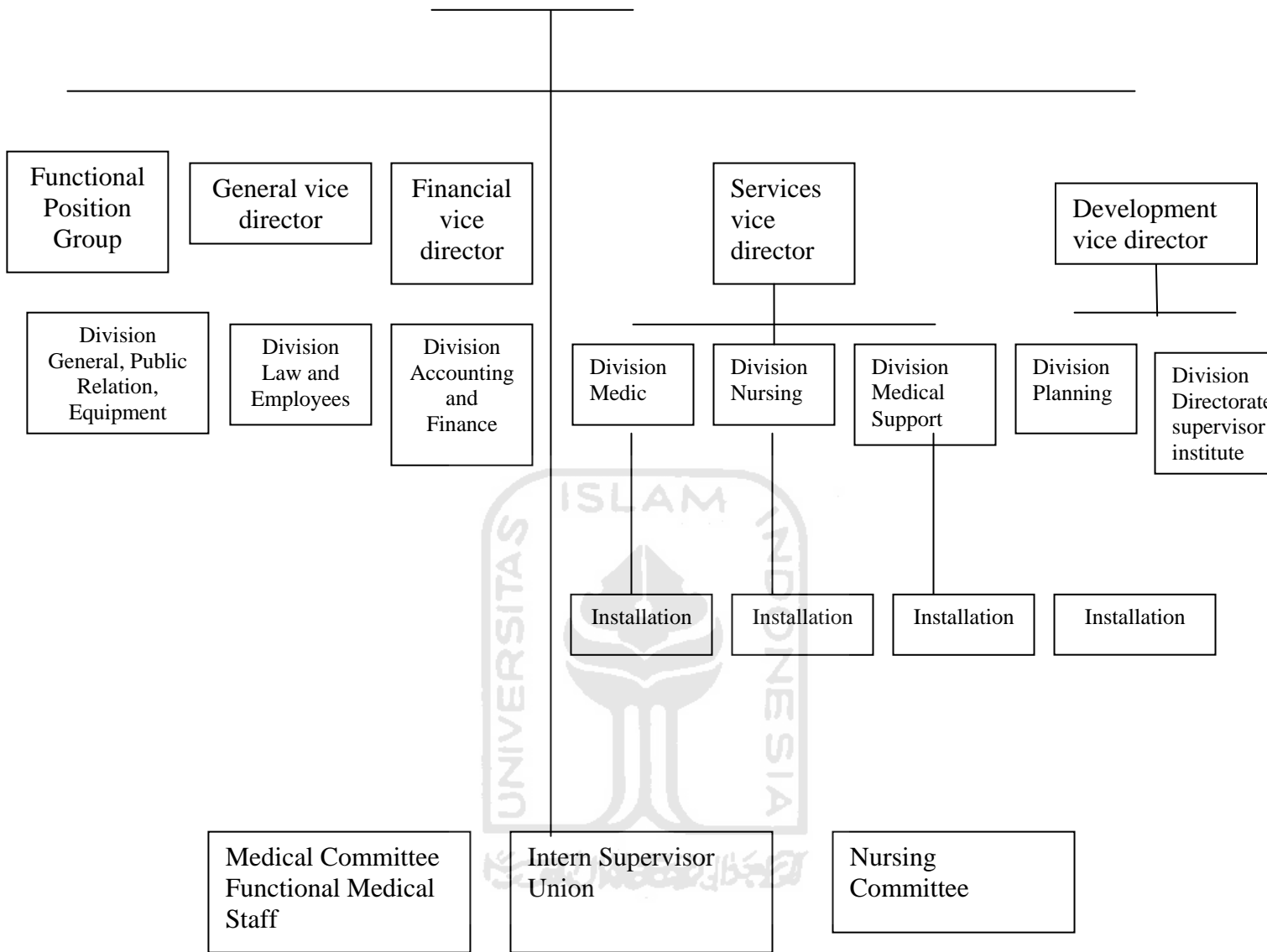
1.2.11 Functional position group.



Organization Structure

Founding Board

Director



3.5. Human Resources.

1. medical workers consist of:

1. Specialist doctor : 40 people
2. Medical doctor : 17 people
3. Doctor of PTT and candidate : 20 people
4. Dentist : 7 people (specialist)
5. Pharmacy workers : 19 people
6. Social health workers : 11 people
7. Paramedics' worker : 249 people
8. Medical technical engineering worker : 27 people
9. Physical therapy worker : 6 people
10. Nutrition worker : 9 people

2. Non health workers consist of:

1. Undergraduate program : 16 people
2. Junior Undergraduate program : 6 people
3. Senior High School : 153 people
4. Junior And Elementary School : 36 people
5. The sum of the worker : 616 people

1. Medical Workers

1.1 Medist Workers

No	Type of job	Work Place		Total	Totalize Frame
		Services	adminis tration		
1	General Doctor	29	8	37	0
2	Surgery specialist doctor	3		3	0
3	Internist	3		2	0
4	Pediatrician	6		6	1
5	Radiology specialist doctor	2		2	0
6	Anastecy specialist doctor	4		4	0
7	Clinic pathology specialist doctor	1		1	0
8	Anatomy pathology specialist doctor	1		1	0
9	Ophtholmology doctor	3		3	0
10	Ear,nose&throat doctor	3		3	0
11	Dermatology doctor	1		1	0
12	Cardiology doctor	1		1	0
13	Urology doctor	1		1	0
14	Nerve specialist doctor	2		2	0
15	Nerve surgery specialist doctor	1		1	0
16	Orthopedic specialist doctor	2		1	0
17	Medical rehabilitation doctor	1		1	0
18	Dentist	4		4	0
19	Dentistry	3		3	0
20	Obstetric& gynecology doctor	5		5	0
21	Plastic surgery	1		1	0
	Total	76	8	84	1

1.2. Paramedical workers

No.	Description of Duties	Government workers	PTT/non-permanent workers	Total
1	Nursing degree	1	0	1
2	Nursing academy/D3	151	32	183
3	Medical nurse (SPK/SPR)	10	12	22
4	Midwife nurse	18	2	20
5	Midwife	5	6	11
6	Working Medical (PK)	0	0	0
7	D3 Anastesy	0	0	0
8	Other nurses	12	0	12
	Total	197	52	249

1.3. Pharmaceutical workers

No.	Kinds of duties	Government workers	PTT	Total
1	Pharmacist	6	0	6
2	Pharmacist analyst	1	0	1
3	Pharmacist assistance	12	0	12
	Total	19	0	19

1.4. Society Medical workers

No.	Kinds of duties	Government workers	PTT	Total
1	S ₁ Society Medical Workers	3	0	3
2	S ₂ Society Medical Workers	1	0	1
3	D ₃ Sanitation	2	0	2
4	Other Society Medical Workers	5	0	5
	Total	11	0	11

1.5. Nutrition workers

No.	Kinds of duties	Government workers	PTT	Total
1	Academy/D ₃ Nutrition	5	0	5
2	D ₁ Nutrition	3	0	3
3	D ₄ Nutrition	2	0	1
	Total	9	0	9

1.6. Physical Therapy Workers

No.	Kinds of duties	Government workers	PTT	Total
1	Physiotherapy	5	1	6
	Total	5	1	6

2. Non Medical workers

Undergraduate program

No.	Kinds of duties	Government workers	PTT	Total
1	Economy undergraduates	2	3	5
2	Social Politic Government Administration undergraduates	6	0	6
3	Law undergraduate	1	0	1
4	Technical Chemistry undergraduates	2	0	0
5	Others undergraduates	1	1	2
	Total	12	4	16

2.2. Young Undergraduate program

No.	Kinds of duties	Government workers	PTT	Total
1	Physiology	1	0	1
2	Economy	3	0	3
3	D ₃ Computer	1	1	1
	Total	5	1	6

2.3. Senior High School

No.	Kinds of duties	Government workers	PTT	Total
1	Senior High Scholl	18	54	72
2	SMEA	8	33	41
3	STM	3	19	22
4	SMKK	3	5	8
5	Other Senior High School	2	8	10
	Total	34	119	153

2.4. Junior High Scholl and Elementary School

No.	Kinds of duties	Government workers	PTT	Total
1	Junior High School	3	8	11
2	Elementary School and under	9	16	25
	Total	12	24	36

3.6. Services Facilities

3.6.1. Medical Services Facilities in Public Hospital of Dr. Kanujoso Djatiwibowo Balikpapan

1. Policlinic: Open during office hours

- 1.1. Internist Polyclinic
- 1.2. Heart disease Polyclinic
- 1.3. Emphysema Polyclinic
- 1.4. General Surgery Polyclinic
- 1.5. Orthopedic surgery Polyclinic
- 1.6. Mouth Surgery Polyclinic
- 1.7. Midwife and Uterus Diseases Polyclinic
- 1.8. Children Health Polyclinic
- 1.9. Nerves Polyclinic
- 1.10. Ear, nose and throat Polyclinic
- 1.11. Dermatology and venereology Polyclinic
- 1.12. Ophtalmology Polyclinic
- 1.13. Dentistry and Mouth Polyclinic
- 1.14. Nerve Surgery Polyclinic
- 1.15. Nutrition Polyclinic
- 1.16. Urology Polyclinic
- 1.17. Plastic Surgery Polyclinic
- 1.18. Acupuncture Polyclinic
- 1.19. One Day Care

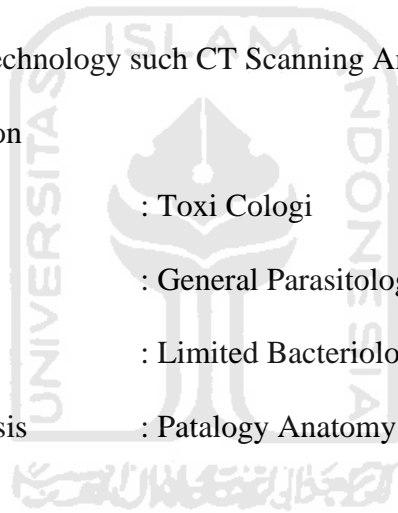
- 2. Emergency installation : 24 Hours open
- 3. Medical Rehabilitation Installation : Open at the work times
- 4. Central surgery Installation : 24 hours open
- 5. Staying Care Installation : 265 beds capacity
- 6. Medical Check Up
- 7. Partnership Unit

3.6.2. Medical Support Services

Radiology with high technology such CT Scanning And Mammography

Laboratories Installation

- Unpretentious : Toxi Cologi
- Chemistry Clinic : General Parasitological and
- Serology : Limited Bacteriology
- Blood Gas analysis : Patalogy Anatomy



CHAPTER IV

DATA ANALYSIS

This research will discuss about the *Balance Scorecard* method application as performance meter in Dr. Kanujoso Djatiwibowo Balikpapan Public Hospital. The *Balanced Scorecard* method were measured by using four perspectives they are finance perspective by considering at the 2004's financial report, customer perspective by propagating questionnaire about expense, performance, and service quality given by the Hospital. The third perspective is internal business measured by some indicators. While the last perspective is study and innovation perspective, this perspective is emphasizing at employees training in order to give the high quality labor.

4.1.General Data

1. The Mission and Vision of the Dr. Kanujoso Djatiwibowo Public Hospital.
 - a. The Vision of the Dr. Kanujoso Djatiwibowo Public Hospital

The Vision of the Hospital is to become professional and friendly excellent hospital.
 - b. The Mission of the Dr. Kanujoso Djatiwibowo Public Hospital
 - 1) Gratifying the customer by giving prima service.
 - 2) To empower and to make employee proud and prosperous.
 - 3) Taking care and improving self image as government institution.
2. The Performance Measurement Analysis Used in the Hospital

The performance measurement analysis used in the Kanujoso Djatiwibowo Balikpapan Public Hospital are using some indicators. The result of performance analysis can be seen at the table hereunder:

Table 4.1.1.

The Result of Finance Perspective Measurement

Indicator	2003	2004
The total of bed	258	265
The Mean of IRJA Visitor per day	171	183
The Mean of IRD Visitor per day	48	49
The total of treatment day	58198	58797
Recovered patients	10740	10777
Died patient	596	537
BOR	61.80%	60.79
BTO	43,56 times/year	43,85 times/year
LOS	4,76 days	4,44 days
TOI	3.17	2.42
Harsh Mortality Rate (GDR)	5.27%	4.75%
Mortality Rate > 48 hours (NDR)	2.57%	2.47%
Mortality Rate < 48 hours	2.75%	2.27%
Confinement Mortality Rate	5,28 ⁰ / ₀₀	6,83 ⁰ / ₀₀
Infant Mortality Rate	32,35 ⁰ / ₀₀	42,47 ⁰ / ₀₀
Post Operation Mortality Rate	1.66%	0.38%

Caesar Operation Rate	32.03%	27.79%
Operation Injury Infection Rate	-	-

Source: secondary data processed

Based on the table above, it is indicating that the performance of the Kanujoso Djatiwibowo Balikpapan Hospital has measured with the following activity indicators:

a. The total of bed

The total of bed in 2004 was giving an increase as much as 7 beds, since in 2003 the bed in the Hospital only 258. This increase because there are more patients are treated and hospitalized so that the customer feel comfortable and safe with that addition.

b. The Mean of IRJA Visitor per day

The mean of IRJA visitor in 2004 was as much as 183 visitors per day and which consist of old patient is 38.049 (70%) and new patient is 16.623 (30%). In 2004 the IRJA visitors increases, and in 2003 from 171 increase 183 visitors.

c. The Mean of IRD Visitor per day

In 2004 the IRD visitor increases, and in 2003 as 48 patients per day increases to 49 visitors per day.

d. The total of treatment day

In 2004 the total of treatment day increases, and in 2003 there are 58.198 days, increases to 58.797 days.

e. Recovered and died patients

In 2004 live exit patient was giving increases, where in 2003 as much as 10.740 patients go up to 10.777 live exit patients. While in 2004 dead exit patient giving decreases, where in 2003 as much as 596 patients, go down to 537 dead exit patients.

f. Indicator of home treatment result

In 2004 BOR decreases, in 2003 as 61,80% BOR decreases to 60,79%. In 2004 BTO decreases, where as in 2003 43,56 times per year go down to 43,85 times per year. In 2004 KIOSK decreases, where in 2003 there are 4,76 days, decreases to 4,44 days. In 2004 TOI decreases, where in 2003 3,17 going down to 2,42%.

g. Mortality

In 2004 the harsh mortality rate (GDR) decreases, where in 2003 5,27%, goes down to 4,75%. In 2004 the mortality rate more than 48 hours (NDR) decreases, where in 2003 2,57% goes down to 2,47%. In 2004 the mortality rate less than 48 hours decreases, where in 2003 2,75% went down to 2,27%. In 2004 the confinement mortality rate increases, where in 2003 5,28% goes up to 6,83%. In 2004 the infant mortality rate increases, where in 2003 32,35% went up to 42,47%. In 2004 the post operation mortality rate decreases, where in 2003 1,66% went down to 0,38%.

h. Caesar Operation Rate

In 2004 the Caesar operation rate decreases, and in 2003 as much as 32,03% went down to 27,79%.

4.2. The *Balance Scorecard* Analysis

The *Balanced Scorecard* analysis is a new performance measurement system which gives top manager a view concerning with business quickly but totally. The *Balanced Scorecard* was also applied in the Dr. Kanujoso Djatiwibowo Public Hospital measured with four perspectives, which are:

4.2.1 Finance Perspective

The finance performance measurement is indicating whether plan application and also initiative contribute to profit improvement. By this finance perspective it can describe the company development, profit, cash flow, investment and expense strategy. The result of finance perspective measurement can be seen at the table hereunder.

Table 4.2.1.1.

The Result of Finance Perspective Measurement

Finance Perspective Aspect	Year	
	2003	2004
Return of Investment (ROI)	0,05	0,06
Finance Ratio Analysis:		
1. Liquidity Ratio		
a. Recent Ratio	2,61	1,74
b. Acid Test Ratio	7,09	6,36
2. Debt Ratio	1,76	2,92
3. Advantage Ratio		

a. ROA	0,05	0,06
b. ROE	0,21	0,31

Source: secondary data processed

a. Return of Investment (ROI)

Return of Investment (ROI) is the calculation that reflects a management ability in managing operation assets as maximum as possible so that it would reach the net profit wanted.

While, the formula of calculating ROI is:

$$\text{ROI} = \frac{\text{NetIncome}}{\text{Asset}} \times 100\%$$

Here is the ROI calculation in 2003 and 2004:

$$\text{Year 2003} = \frac{132178}{2873745} \times 100\% = 4,60\%$$

$$\text{Year 2004} = \frac{189404}{3128194} = 6,05\%$$

Based on the calculation above, it can be seen that in 2003 Dr. Kanusojo Djatiwibowo Public Hospital Balikpapan had the Return on Investment (ROI) 0,046 or 4,60%. It means that the ability of the invested capital in the whole assets deliver 4,60% profit. In the year 2004 the Return on Investment (ROI) is 0,06 or 6,05% which means that the ability of the invested capital in the entire assets provide a 6,05% profit.

The formula of the increasing operating profit is calculated below:

$$\frac{Rp.189404 - 132178}{132178} \times 100\% = 43,29\%$$

While, the calculation of the increasing in ROI is presented below:

$$\frac{6,05 - 4,60}{4,60} \times 100\% = 31,52\%$$

The increase in ROI shows that there is an increase in the operating profit gained by the hospital. This tells the readers that the hospital performance in optimizing its assets increase, so does the result on the increasing operating profit.

b. Current Ratio

The current ratios are calculation which describes the management ability to pay the company's liabilities by using or optimizing its assets.

While the formula of calculating this Ratio is presented below:

$$\text{Current Ratio} = \frac{\text{Asset}}{\text{Liability}}$$

The current ratio calculation for the year 2003 and 2004 are:

$$\text{Year 2003} = \frac{2873745}{1102100} \times 100\% = 2,61$$

$$\text{Year 2004} = \frac{3128194}{1795000} \times 100\% = 1,74$$

The current ratio value gained from the calculation shows that there is a problem related to the hospital ability to fulfil the financial liabilities. The calculation above tells us that in 2003, the Current Ratio is 2,61, which means that every single liability can be guaranteed with

the current assets Rp. 2,61. While in the year 2004, the Current ratio 1,74, means that every current liability can be guaranteed with the value of Rp 1,74. This means that the hospital was able to fulfil its current liabilities. The decreasing in the liquidity can be said very liquid because the hospital was able to invest its fund better.

The decreasing in the current ratio is calculated by:

$$\frac{1,74 - 2,61}{2,61} = -0,33$$

By the calculation above, it can be concluded that the hospital current ratio is simply good since the requirement of a good liquidity is whenever the value is less than one (< 1) or equal to one (1).

c. Acid Test Ratio

Acid test ratio is a calculation which describes the management's ability to fulfil its liabilities without considering about the inventory balance.

While the formula of the acid test ratio is:

$$\text{Acid test ratio} = \frac{\text{Asset}}{\text{Inventory}}$$

The calculation of the acid test ratio for 2003 and 2004 are:

$$\text{Year 2003} = \frac{2873745}{355201} = 7,09$$

$$\text{Year 2004} = \frac{3128194}{425190} = 6,36$$

The calculation above shows that in 2003, the acid test ratio value is 7,09, which means that every Rp 1 liability is guaranteed with the current asset for Rp 7,09. While in 2004, acid test ratio value is 6,36 means that every Rp 1 liability was guaranteed by the current asset for 6,36. This means that the acid test ratio show a decrease from 2003 to 2004.

The calculation of the decrease in this ratio is:

$$\frac{6,36 - 7,09}{7,09} = -0,10$$

This decrease shows that the Dr. Kanujoso Djatiwibowo Public Hospital is able to fulfill its liability, therefore this decrease can be said as liquid because the hospital can invest its fund well.

d. Current Ratio

Current ratio is a part of the financial ratio which show the comparison between the current assets and the current liabilities which can affect the rate of the company's liquidity.

$$\text{Current Ratio} = \frac{\text{CurrentAssets}}{\text{CurrentLiability}}$$

The current ratio calculation for 2003 and 2004 are:

$$\text{Year 2003} = \frac{871651}{1102100} = 0,79$$

$$\text{Year 2004} = \frac{1126100}{1795000} = 0,63$$

The current ratio generated from those calculations shows that there is a problem related with the company's ability to fulfill its financial liabilities that should be made. The calculations above shows that in 2003, the current ratio value 0,79 shows that every single liabilities was guaranteed by the current asset Rp 0,63. This means that the hospital is able to fulfill its short-term liabilities. The decreasing number can be said very liquid because the hospital can invest its fund well.

The hospital's ability to fulfill its short-term liabilities can be calculated as:

$$\frac{0,63 - 0,79}{0,79} \times 100\% = -0,20 \text{ or } -20,25\%$$

The decrease in the current ratio for -20,25% shows that the hospital's curret ratio is good.

e. Debt ratio

Debt ratio is a ratio which describes the management's ability to fulfill its debt by using the existing capital.

While the debt ratio formula is:

$$\text{Debt Ratio} = \frac{\text{TotalDebt}}{\text{Capital}}$$

The calculation of the Debt ratio for 2003 and 2004 are:

$$\text{Year 2003} = \frac{1102100}{625745} = 1,76$$

$$\text{Year 2004} = \frac{1795000}{615775} = 2,92$$

The calculation above shows that in 2003 the Debt Ratio value is 1,76, means that every Rp 1,76 from the capital (Owner's Equity) will guarantee the debt. The Debt ratio of the hospital increases, with the following calculation.

$$\frac{2,92 - 1,76}{1,76} = 0,66 \text{ or } 65,91\%$$

The Debt Ratio value in the Dr. Kanujoso Djatiwibowo Public Hospital increase 65,91%. Those increase amount shows that the Kanujoso Djatiwibowo Public Hospital is able to fulfill its debt/liabilities by using the capital owned, therefore this increase can describe that the existing owner's equity can cover its debt.

f. Operating Income to Total Asset Ratio

Operating Income to total Assets ratio is a financial ratio which compare between the operating income with the total assets exist in the company.

The formula of the Operating Income to Total Asset Ratio is:

$$\text{Operating Income to Total Asset ratio} = \frac{\text{Operating Net Profit}}{\text{Total Asset}}$$

The Operating income to total asset ratio for 2003 and 2004 are presented below:

$$\text{Year 2003} = \frac{132178}{2873745} = 0,05$$

$$\text{Year 2004} = \frac{189404}{3128194} = 0,06$$

From the calculation above, it can be seen that the rentability increases from 0,05 to 0,06. This means that the Return on Investment is a little bit high or the company is able to gain the high profit.

The calculation on the operating income to total asset ratio increase is:

$$\frac{0,06 - 0,05}{0,05} \times 100\% = 0,2 \text{ or } 20\%$$

Based on the calculation above, the rentability of the Dr. Kanujoso Djatiwibowo Public Hospital is high. It means that there is a high ability in generating profit.

g. ROA

ROA is calculation reflected the management ability in exploiting asset to obtain profit corresponds to the expectation.

The ROA formula is:

$$\text{ROA} = \frac{\text{EBIT}}{\text{Asset}}$$

The ROA calculation in year 2003 and 2004 are:

$$\text{Year 2003} = \frac{132178}{2873745} = 0,05$$

$$\text{Year 2004} = \frac{189404}{3128194} = 0,06$$

Based on the calculation above, it is indicated that in 2003, Dr. Kanujoso Djatiwibowo Balikpapan Public Hospital have a ROA value of 0,05 or 5%, which means by exploiting every Rp. 1 asset so the management side will get profit of 0,05 or 5%. In 2004, the ROA value is 0,06 or 6%, which means by exploiting every Rp. 1 asset the management side will get profit of 0,06 or 6%. The ROA value of the Dr. Kanujoso Djatiwibowo Balikpapan Public Hospital increases.

The calculation of the ROA is:

$$\frac{0,06 - 0,05}{0,05} \times 100\% = 0,2 \text{ atau } 20\%$$

The increase of 20% indicates that the Dr. Kanujoso Djatiwibowo Balikpapan Public Hospital can yield profit by exploiting asset owned, so that this increase can indicate that the obtained profit corresponds to management side's expectation.

h. ROE

ROE is calculation that reflects the management ability in exploiting capital to obtain profit corresponds to the expectation.

ROE formula is:

$$\text{ROE} = \frac{\text{Profit}}{\text{Capital}}$$

The calculation for ROE for 2003 and 2004 is:

$$\text{Year 2003} = \frac{132178}{625745} = 0,21$$

$$\text{Year 2004} = \frac{189404}{615775} = 0,31$$

The calculation above shows that in 2003, Dr. Kanujoso Djatiwibowo Balikpapan Public Hospital have a ROE value of 0,21 or 21%, which means by exploiting every Rp. 1 capital so the management side will get profit of 0,21 or 21%. In 2004, the ROE value is 0,31 or 31%, which means by exploiting every Rp. 1 capital the management side will get profit of 0,31 or 31%. The ROE value of the Dr. Kanujoso Djatiwibowo Balikpapan Public Hospital get an increase from 0,21 (2003) to 0,31 (2004).

The calculation of the ROE increase is:

$$\frac{0,31 - 0,21}{0,21} \times 100 \% = 0,48 \text{ or } 47,62\%$$

The ROE that increases for 47,6% indicates that Dr. Kanujoso Djatiwibowo Balikpapan Public Hospital can yield profit by exploiting capital owned, so that this increase can indicate that the obtained profit corresponds to management side's expectation.

Hospital is an institute that gives service to the patient without expecting big advantage. So that the profit improvement is not a principle objective. The finance perspective aspect of *Balanced Scorecard* method is not ought to be applied in the hospital, because the source of hospital revenue and expenditure differs from manufacture company whose objective is profit. So the *Balanced Scorecard* method of finance perspective can be used in the environment of Dr. Kanujoso Djatiwibowo Public Hospital.

The usage of the traditional performance assessment of ROI and financial ratio is in fact not enough yet to represent whether the performance owned by a company have been good or not. This is caused by ROI and financial ratio only describes an effectiveness measurement of profit and also asset usage in supporting sale during a certain period. Financial criteria is not giving real description of hospital situation because it is getting the run around other things outside the financial side. However the financial perspective in hospital remains to be attention in *balanced scorecard* because the financial criteria constitute a summary of economic consequence that occurs because of the decision and action

taken. The attainment objective of good financial performance constitutes to the existing objective in three other perspectives.

4.2.2. Customer Perspective

In the customer perspective of *Balanced Scorecard*, the manager identifies customer and target market where business wish to compete. This competition needs a strategy which is appropriate so that the customer can feel satisfy and loyal with the hospital.

The customer satisfaction is very important because it is related with the service given by the hospital, and if the service quality is weak, the society will not want to get recovered in Dr. Kanujoso Djatiwibowo public hospital. But if the service quality is good, then the society will be really happy to get recovered in Dr. Kanujoso Djatiwibowo public hospital so that it can easily raise the operating income of the hospital. In increasing the service quality, there should be a good team work among the doctors and the nurses and also the whole employees in the hospital.

Dr. Kanujoso Djatiwibowo public hospital always try to give the best service for the society surround it. One of the ways is by adding some new facilities to complete the medical and the non-medical equipment and adding the employees both the doctors and the nurses who have a good quality. The segment targeted in the research cover the existing customer and also potential customer amounted 50 people. Customer perspective is measured by the service quality improvement which can be seen from the table.

Table 4.2.2.1

Score on the questionnaire result

Customer Perspective based on the Hospital Administration on the stay-night nursing

Customer Perspective	Answer	Amount (person)	Percentage
Administration on the stay-night nursing	Very satisfy	1	2,0%
	Satisfy	49	49%
	Less satisfy	0	0
	Not satisfy	0	0
Total		50	100%

Source: primary data processed

Based on the table above, it can be seen that customer perspective about the stay-night administration shows that majority of the customer feel satisfied with the service given by the doctors is 49%. While the customers who feel very satisfied is only 1%. The customer feel satisfied with the care, kindness, and the way they give information, professionalism and expertise in its jobs, and also the impressive performance.

Table 4.2.2.2

Score on the questionnaire result

Customer Perspective based on the Hospital Nurse

Customer Perspective	Answer	Amount (person)	Percentage
Nurse	Very satisfied	15	30,0%
	Satisfied	35	70%
	Less satisfied	0	0
	Not satisfied	0	0
Total		50	100%

Source: primary data processed

Based on the table above, it can be seen that customer perspective about the nurses shows that majority of the customer feel satisfied with the service given by the doctors is 70%. While the customers who feel satisfied is 30%. The customer feel satisfied with the care, kindness, and the way they give information, professionalism and expertise in its jobs, and also the impressive performance.

Table 4.2.2.3

Score on the questionnaire result

Customer Perspective based on the Hospital Doctor

Customer Perspective	Answer	Amount (person)	Percentage
Doctor	Very satisfied	33	66,0%
	Satisfied	17	34%
	Less satisfied	0	0
	Not satisfied	0	0
Total		50	100%

Source: primary data processed

Based on the table above, it can be seen that customer perspective about the doctor shows that majority of the customer feel very satisfied with the service given by the doctors is 66%. While the customers who feel satisfied is 34%. The customer feel satisfied with the care, kindness, and the way they give information, and also the impressive performance.

Table 4.2.2.4

Score on the questionnaire result

Customer Perspective based on the Hospital Laboratory

Customer Perspective	Answer	Amount (person)	Percentage
Laboratory	Very satisfied	10	20,0%
	Satisfied	40	80,0%
	Less satisfied	0	0
	Not satisfied	0	0
Total		50	100%

Source: primary data processed

Based on the table above, it can be seen that customer perspective about the laboratories shows that majority of the customer feel satisfied with the service given by the laboratory employee is 80%. While the customers who feel satisfied is 20%. The customer feel satisfy with the care, kindness, and the way they give information, and also the impressive performance.

Table 4.2.2.5

Score on the questionnaire result

Customer Perspective based on the Hospital Radiology

Customer Perspective	Answer	Amount (person)	Percentage
Radiology	Very satisfied	34	68,0%
	Satisfied	16	32,0%
	Less satisfied	0	0
	Not satisfied	0	0
Total		50	100%

Source: primary data processed

Based on the table above, it can be seen that customer perspective about the radiology shows that majority of the customer feel very satisfied with the service given by the radiology employee is 68%. While the customers who feel satisfied is 32%. The customer feel satisfied with the care, kindness, and the way they give information, and also the impressive performance.

Table 4.2.2.6

Score on the questionnaire result

Customer Perspective based on the Pharmacy and Medicine store

Customer Perspective	Answer	Amount (person)	Percentage
Pharmacy and medicine store	Very satisfied	34	68,0%
	Satisfied	16	32,0%
	Less satisfied	0	0
	Not satisfied	0	0
Total		50	100%

Source: primary data processed

Based on the table above, it can be seen that customer perspective about pharmacy and medicine store shows that majority of the customer feel very satisfied with the service given by the pharmacy/medicine store employee is 68%. While the customers who feel satisfied is 32%. The customer feel satisfied with the care, kindness, and the way they give information, and also the impressive performance.

Table 4.2.2.7

Score on the questionnaire result

Customer Perspective based on the Hospital Rehabilitation

Customer Perspective	Answer	Amount (person)	Percentage
Rehabilitation	Very satisfied	10	20,0%
	Satisfied	80	80,0%
	Less satisfied	0	0
	Not satisfied	0	0
Total		50	100%

Source: primary data processed

Based on the table above, it can be seen that customer perspective about rehabilitation shows that majority of the customer feel satisfied with the service given by the rehabilitation employee is 80%. While the customers who feel very satisfied is 20%. The customer feel satisfied with the care, kindness, and the way they give information, and also the impressive performance.

Table 4.2.2.8

Score on the questionnaire result

Customer Perspective based on the Hospital Nutrition

Customer Perspective	Answer	Amount (person)	Percentage
Nutrition	Very satisfied	18	36,0%
	Satisfied	32	64,0%
	Less satisfied	0	0
	Not satisfied	0	0
Total		50	100%

Source: primary data processed

Based on the table above, it can be seen that the customer perspective about the nutrition shows that majority of the customer feel satisfied with the service given by the nutrition employee amounted 36%. While the customer feels satisfied with the nurse kindness, care and clarity in giving information, and also the good performance and the food taste.

Table 4.2.2.9

Score on the questionnaire result

Customer Perspective based on the Hospital Electro-medic

Customer Perspective	Answer	Amount (person)	Percentage
Electro medic	Very satisfied	35	70,0%
	Satisfied	15	30,0%
	Less satisfied	0	0
	Not satisfied	0	0
Total		50	100%

Source: primary data processed

Based on the table above, it can be seen that customer perspective about electro medic shows that majority of the customer feel very satisfied with the service given by the electro medic employee is 70%. While the customers who feel satisfied is 30%. The customer feel satisfied with the care, kindness, and the way they give information, and also the impressive performance.

Table 4.2.2.10

Score on the questionnaire result

Customer Perspective based on the General image of the Hospital Service

(Percentage / %)

Customer Perspective	SP	P	KP	TP
1. Information and telephone operator service	52%	34%	0	14%
2. Cleanliness (room and toilet)	66%	34%	0	0
3. The comfort of nursing room	33%	54%	14%	0
4. The comfort of hospital canteen	46%	34%	0	20%
5. Direction signs within the hospital	66%	34%	0	0
6. The flow of water and electricity	66%	34%	0	0
7. Others	66%	34%	0	0
	0	100%	0	0

Source: primary data processed

From the table above, it can be seen that the general image of the service about the information and telephone operator service shows that majority of the customers feel very satisfied with the service provided by the employee is 55%. The customer who feel satisfied is 34%, while the rest 14% of the customer feel not satisfied.

From the cleanliness side (room and toilet), customers who feel very satisfied is 66% while 34% of the customer feel satisfied. The customer feel the comfort of the nursing room 54% (very satisfied), 32%

feel satisfied, and 14% feel not really satisfied with the comfort of nursing room.

The customer who feels very satisfied with the comfort of the hospital canteen is 46%, satisfied 34%, and 10% of the customer do not satisfy with the hospital canteen. The direction signs within the building really satisfy 66% of customer and 34% do not. From the good water and electricity, customers who satisfy is 66% while 34% do not satisfy. Beside the general image above, 100% customer feel very satisfied with the other hospital facilities. This means that Kanujoso Djatiwibowo Balikpapan Public Hospital can carry out its mission that is satisfy the customer with the excellent service.

Beside the customer perspective that is measured by the service quality, Kanujoso Djatiwibowo Balikpapan Public Hospital also measure the customer perspective from the cost that should be paid by the customer and how far the employee's performance as a whole can satisfy the customer. The research findings can be seen from the table below:

Table 4.2.2.11

Customer Perspective based on the Reason of Choosing Hospital

Customer Perspective	Amount (People)	Percentage
1. Doctor recommendation	6	12,0%
2. Experience in hospitalization	15	30,0%
3. Recommendation from friends and relatives	28	56,0%
4. Yellow page/others		
5. Information sent by the hospital	0	0
	1	2,0%
Total	50	100%

Source: primary data processed

Based on the table above, it can be seen that major reason the patient choose Dr. Kanujoso Djatiwibowo public hospital Balikpapan because of the relatives recommendation is 28 persons (56%), experience in hospitalization is 15 persons (30%), by the doctor recommendation is 6 persons (12%) and from the information sent by the hospital is 1 person (2%). This means that customer who get recovered in Dr. Kanujoso Djatiwibowo public hospital Balikpapan at average are recommended by friends and relatives who have ever visited and get recovered in that

hospital. Those satisfied friends and relatives feel the satisfaction from the employees in the hospital and then promote it to their relatives.

Table 4.2.2.12

Customer Perspectives Based on the Visit to the Hospital

Visit	Amount (Person)	Percentage
1. Yes	7	43,0%
2. No	43	86,0%
Total	50	100%

Source: primary data processed

From the customer's visit, the majority of patient who get recovered in Dr. Kanujoso Djatiwibowo public hospital Balikpapan had ever recovered the medical service for more than once (visits more than 2 times) is 43 persons (86%), while the rest 7 persons (14%) only had visited the hospital once. This means that Dr. Kanujoso Djatiwibowo public hospital Balikpapan is a right place to get recovered from diseases.

Table 4.2.2.13

Customer Perspective based on the Hospital Cost

Cost	Total (Person)	Percentage
1. Expensive	3	6,0%
2. Reasonable	13	26,0%
3. Cheap	34	68,0%
Total	50	100%

Source: Processed primary data

Based on the table above, it can be seen that the majority of patient who feel that the cost charged is relatively cheap amounted 34 persons (68.0%), while the customer who feel that the cost is reasonable is 13 peoples (26,0%). The rest said that the cost is cheap is 3 persons (26,0%). This mean that customer is not necessary to think about the cost to get a medical service in Dr. Kanujoso Djatiwibowo public hospital Balikpapan.

A good hospital will give service without looking at every customer status of social-economy. Incoming customer will serve corresponds to the mission and vision applied in the hospital so that the *Balanced Scorecard* method of customer perspective can be felt by the

customer. The result of the research indicates that Dr. Kanujoso Djatiwibowo Balikpapan Public Hospital shows less good performance. Every employee do not perform the Hospital mission and vision in giving the best service to every customer so that the aim to become a professional and friendly Excellent Hospital does not reach. This means *The Balanced Scorecard* method of customer perspective cannot be used in environment of Dr. Kanujoso Djatiwibowo Public Hospital.

The hospital's vision and mission will be reached if a hospital can apply good strategy and corresponds to patient requirement so that the hospital can run its function better. If a hospital wishes to attain superior financial performance in a long-term, they have to create and present a merit or service of which quality and reasonable cost can be afforded by all society. Good service would illustrate the exceed hospital performance and corresponds to customer's perception and expectation.

The measurement of customer performance can attract a new customer by giving good service to patient so that patient feels safe and comfortable if they are being treated at Dr. Kanujoso Djatiwibowo Public Hospital. The second measurement is ability to maintain old customer. The hospital can maintain its customer by giving satisfaction corresponds to customer expectation such as the patient has immediately and quickly served from administration process to medicine redemption.

The third measurement is the quality of hospital facility and equipments. The facility and equipments quality could give trust to

customer who take medicines that are the medicine are processed by using good equipments and adequate facility, so that the recovery does not require a long time. The fourth measurement is the relation with customer. Each employee neither paramedics nor non-paramedics need to show friendly and good attitude and also pay attention to every complaint of the customer. This attitude will reflect a conducive and good relation between employees with customer. It will form a good hospital reputation and image that have to be maintained because patient will entrust in, and others. By improving its performance so the customer perspective of Dr. Kanujoso Djatiwibowo Public Hospital can run well.

4.2.3. Internal Business Perspective

The internal business perspective for manager aims to know how good is their business performance better and can produce product or service in accordance with the customer desire. The internal business perspective indicator can be seen at the table hereunder:

Table 4.2.3.1

Internal Business Perspective

Internal Business Perspective	2003	2004
The bed usage rate	258	263 beds
Average length of home-treatment	4 days	4 days

Beds Turnover	As needed	As needed
Internal Turnover	1 week	1 week
Administration fee	32.500	32.500 rupiah
BOR	61.80%	6.79
BTO	43,92 times/year	43,85 times/year
LOS	4,76 day	4,44 day
TOI	3.17	2.42
Gross Death Rate (GDR)	5.27%	4.75%

Source: primary data processed

Based on the table above, it can be seen that bed usage rate in Dr. Kanujoso Djatiwibowo Public Hospital in 2004 are 263 of 265 beds, while in the 2003 is 258. It means that the bed available is increase by 5 beds. The number of beds could give a comfortable feel to the patient, so that the patient does not need to worry about the bed used.

The average of lodge patient are for 4 days, for 2003 and 2004 indicate that both the doctor and nurse can run their function well. The patient is treated and cured corresponds to the disease they suffer so that appropriate medication can heal the patient swiftly.

The hospital side conducts the bed rotation if there is patient whose disease can contaminate others and patient died in the bed, so that the circulation in lodge room can be run well.

Internal rotation is always done by Dr. Kanujoso Djatiwibowo Public Hospital especially employee's office hours so that every employee thinks that he/she is treated equally with others. This aims to train employee in working without looking at the time (noon/night). Besides, the hospital also rotates the employees duty especially nurse.

The administration expense in Dr. Kanujoso Djatiwibowo Public Hospital is reasonable. For the registration expense, the patient should pay 32,500 rupiahs. The registration expense is charged to the patient relatively cheap since the income rate in Balikpapan area is very high, while the administration process is done after the patient get recovered.

BOR is used to know the bed usage in the hospital. In the year 2004 BOR is decreasing. It is 61,80% in 2003, and becomes 60,79 in 2004. The decreasing of BOR shows that there is a good and proper policy because the bed usage can be maximized.

BTO is a frequency of the bed usage. It has a purpose to know how many times a bed is used by the patient in one year period. In the year 2004, the BTO decreases, where in 2003 it is 43,92 times annually and in 2004 it becomes 43,58 times annually. The decrease in BTO for 0,34% shows that the bed usage decreases.

LOS is the average time of the overnight nursing for the patient in one time period. In 2004, LOS decreases it is 4,76 days in 2003, and decreases to 4,44 days in 2004. The decreasing LOS means that the

shorter the time for the patient to stay in a bed, the more it affects on the service.

TOI is a gap of the unused spare until it is used. The function is to count the service efficiency related to the number of patient which come out death or alive. In the year 2004 TOI decreases, where in year 2003 it is 3,17% and decreases to 2,42% in 2004. The decrease in TOI is good because it describes that the hospital is always needed by the society to get recovered from the diseases.

GDR is the common death rate for every 1000 participants. The function is to know the service and nursing quality in the hospital. In the year 2004, the gross death rate (GDR) is decreasing, in 2003 it is 5,27% and becomes 4,75% in 2004. The decreasing GDR is really expected by the hospital since it show that the hospital has the professional employee, so that the patient can get recovered.

The *Balanced Scorecard* method of internal business perspective can be performed in environment of the Dr. Kanujoso Djatiwibowo Public Hospital. Since the indicator of internal business perspective corresponds to performance measurement performed by the hospital. This means the *Balanced Scorecard* method of internal business perspective corresponds to the hospital mission and vision.

In the internal business process, a leader should be able to identify the important internal process which a hospital is obliged to do well

because the internal process have the desired values by customer and could give expected return by the hospital side.

4.2.4. Learning and Innovation Perspective

An effective study organization is an organization which officer in all of organizational level continually observes the environment changes. This involves identify the potential problems and opportunities, exchanged information each other, and conduct attempt of business model in order that could adapt to the environment emerged. The study and innovation perspective is aimed to give study or training to every hospital employees so that the existing employees have the ability and skill corresponds to hospital requirement and competitiveness. The study and innovation perspective is measured by using three factors which are by looking at an employee's ability, an information system ability, and motivation, exertion and equivalence.

a. Employee's Ability

An employee's ability is an every individual ability in running its duty well. An employee's ability in the hospital is measured by the percentage of rising employees who participate in training for all employees. As for percentage result can be seen at the table hereunder:

Table 4.2.4.1

The Employee's Ability

The Employee's Ability	Total
Total of employees	608 people
Total of employees who participate in the training and education program	111 people
Perspective	18,26 %

Source: primary data processed

Based on the table above, it can be seen that employees whose participate in the training and study as are 18,26%. The amount can represent the overall of existing employees because employees who participate in the training and study consist of all work groups in Dr. Kanujoso Djatiwibowo Public Hospital. The *Balanced Scorecard* method of study and innovation perspective can be performed in environment of Dr. Kanujoso Djatiwibowo Public Hospital. The training or study could improve the quality and quantity of Dr. Kanujoso Djatiwibowo Public Hospital.

b. Information System Ability

The employee's motivation and skill only are insufficient to support objective attainment of internal business process, if they do not have adequate information. Employees in operational sector need a quick, on-time and accurate information as a feed-back. The

measurement used, for example strategic information reportage ratio, which measure how great available information compared to anticipated requirement. For example, the percentage of process owned that received feed back concerning quality, cycle time and cost in *real time* nature or percentage of total employees who deals with direct with customer has *on line* information about the data of customer data.

The front line officer job requires an on time and accurate information concerning each relation of total customer with organization, covering an estimation coming from cost analysis grounded on activity about each customer profitability. The front line officers also need to give information concerning which segment occupied by individual customer so that they can assess how many efforts spent not only to satisfy customer concerning existing transaction or relation, but also learn and try to fulfill necessity arise from the customer.

All officer of business operation part require a quick, on-time and accurate feed-back concerning recent produced product or recent given service. Only by having such feed back, the officers can be expected to sustain an improvement program which they systematically eliminate damage/defect and minimize out of job time. An excellent information system constitutes requirements for the officer to increase process, either continually by the way of TQM (*Total Quality Control*), or non-continually by the project of Process Redesign and Reinvent. In an

officer core measurement, the ability of this information technology and system are including one of the components in requirement or stimulus to attain officer satisfaction that is *Infrastructure Technology*.

c. Motivation, Exertion, and Equivalent

Besides employee's ability and information system ability, the study and innovation perspective can be applied by giving a motivation, exertion, and equivalent. A good employee's motivation will improve employee's performance. The good motivation is by giving appreciation to employees who show good performance such as on-time employees in arriving and leaving, and employees who have a high organizational commitment. The exertion and equivalent are also needed to motivate employees work. Those can attract employees to maximize their ability in serving customer.

The *Balanced Scorecard* method of study and innovation perspective can be run in Dr. Kanujoso Djatiwibowo Public Hospital, the hospital gives opportunity to its employees to follow study and training. By training it is expected obtain an adequate employees ability, high information system, also good exertion and equivalent motivation.

The fourth perspective in *balanced scorecard* is developing measurement and objective to motivate hospital in order to work and grow. The objective of growth and study perspective is to provide infrastructure to support attainment of three previous perspectives. In the

finance, customer and target perspective of internal business process can express discrepancy between existing people ability, procedure and system to what is required to attain an excellent performance. To minimize the discrepancy, the hospital needs to perform an investment in the form of *reskilling employees*. As for factors which must be noticed are employees and information system ability.

The things which need to be reviewed are employee's satisfaction and employees work productivity. To know the hospital employee's satisfaction level it is required to do regular survey. Some employee's satisfaction element are involvement in decision making, recognition, access to get information, motivation to do creativity and initiative and also the support from the superior. Work productivity constitutes to a result of aggregate influence of moral expertise improvement, innovation, revision of internal process and consumer satisfaction level. In assessing the work productivity of every employees it is required a continues monitoring.

The hospital is required to have information procedure that is comprehensible and easy to perform. The frequent measurement used is that required information is easy to get, precise and no need quick access to get the information.

After the four perspectives studied, we can see that Dr. Kanujoso Djatiwibowo Public Hospital has already apply the balance scorecard. Based on the research done, the researcher already makes a list of the

Balanced Scorecard which can be done in Dr. Kanujoso Djatiwibowo Public Hospital. This includes the goal measurement, the annual priority and strategy initiative that are related to the four perspectives, which are the financial perspective, the customer perspective, internal business perspective and the learning and innovation perspective.

4.3. The strategy elaborations are:

Table 4.3.1.

Balance Scorecard Method in Dr. Kanujoso Djatiwibowo Public Hospital

No	Goal	Goal Measurement	Annual Priority	Strategy initiative
1	Financial Perspective			
	a. Increasing operating income	% income growth compared to the previous year	Income	<ul style="list-style-type: none"> - Provide services product - Adding new facility - Advertisement
	b. Increasing profit	% profit compared to previous year	Income Cost	<ul style="list-style-type: none"> - ROI - Financial Ratios - Activity ratios

				- Execute the cost saving
2	Customer Perspective			
	a. Increasing patient's satisfaction	Customer's satisfaction rate	Customer's satisfaction rate	- Execute the customer's satisfaction survey
	b. Decreasing the complaint rate	Any complaint types	Complaint rate	- Act on the survey result
	c. Increasing the patient's loyalty	% old patient compared with the new one	Old and new patients	- Increase the service quality
				- Increase the payment system
				- Making a post-office-box
				- Increasing the service's speed and accurate
				- Increase the service quality for patient
3	Internal Business			

	<p>Perspective</p> <p>a. Increase the new market segment</p> <p>b. Increase the internal process performance</p>	<p>% new market growth compared to the old one</p> <p>The service's speed</p>	<p>Decrease the waiting time</p>	<ul style="list-style-type: none"> - Patient's need survey - Advertisement - Adding the personnel - Train and improving the HRM - Adding equipments - Adding computerization in the administration
4	<p>Learning and Innovation Perspectives</p> <p>a. Increasing the employee's satisfaction</p>	<p>The entire employee</p>	<p>The employee's satisfaction's rate</p>	<ul style="list-style-type: none"> - Adding the training program - Execute the employee's

	b. Increase the employee's loyalty	The entire employee	Decreasing the employee's turnover	satisfaction survey - Increasing the employee's wealth - Developing the harmony working environment - Reward for the performed employee
--	------------------------------------	---------------------	------------------------------------	--

4.4 .Advantages and Weaknesses of *Balanced Scorecard* Method

The *balanced scorecard* method application in Dr. Kanujoso Djatiwibowo Public Hospital do not run well. This is because the hospital constitutes a hospital of which the main capital is coming from government. As for advantages and weakness of *balanced scorecard* method are:

4.4.1. Advantage of *Balanced Scorecard* Method

Every founded organization will use a method in running its business, not including hospital. The *Balanced Scorecard* method has the advantage they are:

A. Comprehensive

The *balanced scorecard* emphasizes performance measurement not only from quantitative aspect, but also qualitative aspect. The financial

aspect is provided by *customer* aspect, innovation and *market development* that constitute an integral measurement focus. The four perspectives provide balance between external measurements like profit, and internal measure like service development. This balance shows the *trade off* conducted by a leader to the criteria to motivate leader to reach the target without making a *trade off* among the successful keys through the four perspectives. The *Balanced scorecard* can view the various environmental factors on the whole.

B. Adaptive and Responsive to Business Environment Changes

The measurement of traditional financial aspect has reported the past phenomenon without showing the way to improve performance in the future. The *customer* aspect, innovation and development, and *learning* gives guidance to *customer* who always change their preference.

C. Focus toward company objective that are:

1. Financial Perspective

Is the realized economic responsibility that is done based on the management knowledge application in business processing and productivity improvement that is dominated by personnel.

2. Customer Perspective

Is the realized social responsibility so that a house is recognized widely as chummy hospital with good service.

3. The perspective of Internal Business Process

Is the realization of employee performance in double, through implementing of Balanced Scorecard.

4. The perspective of Learning and Growing

Is the realized long-term of company excellence of global business environment is by developing and focusing on the human resource potential.

D. It can be used to perform balance revision among short-term, middle term, and long-term targets.

E. It can create the understanding of change strategy by compiling or applying non-financial quantitative indicators beside financial indicators.

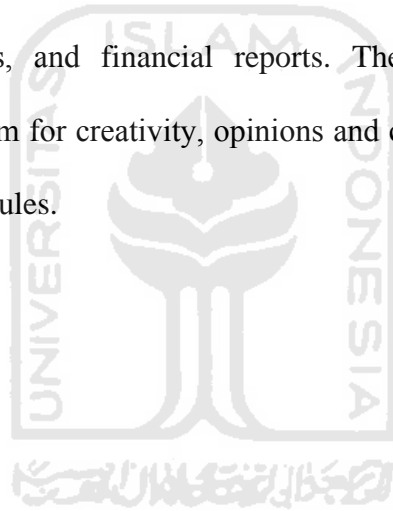
F. Improve the communication strategy *platform* in general on organization reflected a relevance between leader and subordinate.

G. The usage of *Balanced Scorecard* can replace the *Customer Relationship Management (CRM) Strategy*, namely a strategy that the hospital tries to manage the good relationship with customers to create added value for customers and for the hospital itself.

H. Recent system used by hospital makes employees more discipline because the employees restricted by government roles. Along with employees' discipline customers gets better services and they are satisfied. This satisfaction attract customer to medicare again. Therefore it would increase the income of the hospital

4.4.2. Weaknesses of *Balance Scorecard* Method

The weakness of *balanced scorecard* method is it cannot be applied on organization which its main target does not focus on profit. Because in government hospital the profit presentation is small, it is related with the government hospital main core, that is to serve the public such as ASKES, GAKIN, it is also because government hospital must obey government rules and is only responsible to government. It causes their financial statement not transparent to society for example about numbers of government's aids, and financial reports. The other weaknesses are employees' freedom for creativity, opinions and criticism are restricted by the government's rules.



CHAPTER V

CONCLUSION

5.1. Conclusion

The objective of this research is to identify about whether the measurement of work performance done by the hospital is effective or not and to identify the possibilities of implementation of *balanced scorecard* as a measurement tool in hospital. Based on data analysis in chapter IV, hence the conclusion are:

- 1) Current performance tools used by the hospital is balanced scorecard but the implementation of balanced scorecard is not fully used because the implementation is restricted by government policy and roles.
- 2) The advantages and the weaknesses of implementation of balanced scorecard

2.1. The advantages of balanced scorecard are as follows::

- a. Comprehensive
- b. Adaptive and responsive to business environment changes
- c. Focus toward company objectives
- d. It can be use to performs balance revision
- e. It can create the understanding of changes strategies
- f. Improve the communication strategy
- g. It can replace the Customer Relationship Management strategy
- h. Make employees more discipline
- i. Along with employees' discipline customers feel gets good services and they are satisfied

- j. increase income

2.2. The weaknesses of recent system used by hospital are:

- a. The income is not maximum because it is restricted by government policy, for example: ASKES and GAKIN policies.
- b. The hospital is government's hospital, hence it limits employees freedom by government rules.

3) Suitable design for hospital related to balanced scorecard are:

Financial perspective:

- a. Increasing the operating income by increasing service products.
- b. Increasing profit by Financial Ratio

Customer perspective:

- a. Increasing patient's satisfaction by executing the customer's satisfaction survey and acting on the survey result.
- b. Decreasing the complaint rate by increasing the service quality
- c. Increasing the patient's loyalty by increasing the service's speed and accurate

Internal business perspective:

- a. Increasing the new market segment by patient needs survey
- b. Increasing the internal process performance by train and improving the HRM

Learning and innovation perspective:

- a. Increasing employees' satisfaction by adding the training programs.

b. Increasing employees' loyalty by increasing the employees' wealth

For more detail see pages 122

5.2 Recommendation and the limitation of this research.

- 1) The place is far from central city, it is expected that in the future government could develop new transportation line which is faster to the hospital.
- 2) There is no marketing professionalism, in the future it is expected that the hospital could add S2 graduate of hospital management so it could increase services quality.
- 3) In order patient feel comfortable in hospital, the quality of services could be increased and willing to help every patient complaint.
- 4) The amount of patients in this hospital could reach 200 people every day but in this research only used 50 people as samples. It expected for future research could use more sample to analyze the customer perspective.

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APPENDICES



RSU Dr. KANUJOSO DJATIWIWOWO BALIKPAPAN
LAPORAN NERACA
PER 31 DESEMBER 2004
(dalam juta Rupiah)

AKTIVA		
Kas	Rp	325.000,00
Piutang Usaha	Rp	375.910,00
Persediaan	Rp	425.190,00
<hr/>		
Jumlah Aktiva Lancar	Rp	1.126.100,00
AKTIVA TETAP		
Tanah	Rp	929.000,00
Bangunan	Rp	625.500,00
Akumulasi Penyusutan Bangunan	Rp	(62.550,00)
Peralatan	Rp	575.000,00
Akumulasi Penyusutan Peralatan	Rp	(86.250,00)
Kendaraan	Rp	17.000,00
Akumulasi Penyusutan Kendaraan	Rp	(850,00)
Inventaris	Rp	5.520,00
Akumulasi Penyusutan Inventaris	Rp	(276,00)
<hr/>		
Jumlah Harga Perolehan	Rp	2.152.020,00
<hr/>		
Jumlah Akumulasi Penyusutan	Rp	149.926,00
<hr/>		
Nilai Buku	Rp	2.002.094,00
<hr/>		
Total Aktiva	Rp	3.128.194,00
<hr/>		
PASIVA		
Hutang	Rp	1.795.000,00
Modal:		
Modal Pemilik	Rp.	615.775,00
Laba Ditahan	Rp	1.948.969,00
<hr/>		
Jumlah Pasiva	Rp	3.128.194,00
<hr/>		

RSU Dr. KANUJOSO DJATIWIWOWO BALIKPAPAN
LAPORAN LABA RUGI
PER 31 DESEMBER 2004
(dalam juta Rupiah)

Pendapatan Usaha		Rp 621.145,00
Laba Kotor		
Biaya Operasi :		
- Biaya Listrik dan Air	Rp 1.165,00	
- Biaya Adm & Umum	Rp 240.750,00	
- Biaya Penyimpanan	Rp 22.347,00	
- Biaya Lain-Lain	Rp 167.479,00	
		Rp 431.741,00
Laba Sebelum Pajak		Rp 189.404,00
Pajak		Rp 0
Laba Bersih Setelah Pajak		Rp 189.404,00



RSU Dr. KANUJOSO DJATIWIWOWO BALIKPAPAN
LAPORAN NERACA
PER 31 DESEMBER 2003
(dalam juta Rupiah)

AKTIVA		
Kas	Rp	221.000,00
Piutang Usaha	Rp	295.450,00
Persediaan	Rp	355.201,00
<hr/>		
Jumlah Aktiva Lancar	Rp	871.651,00
AKTIVA TETAP		
Tanah	Rp	929.000,00
Bangunan	Rp	625.500,00
Akumulasi Penyusutan Bangunan	Rp	(62.550,00)
Peralatan	Rp	575.000,00
Akumulasi Penyusutan Peralatan	Rp	(86.250,00)
Kendaraan	Rp	17.000,00
Akumulasi Penyusutan Kendaraan	Rp	(850,00)
Inventaris	Rp	5.520,00
Akumulasi Penyusutan Inventaris	Rp	(276,00)
<hr/>		
Jumlah Harga Perolehan	Rp	2.152.020,00
<hr/>		
Jumlah Akumulasi Penyusutan	Rp	149.926,00
<hr/>		
Nilai Buku	Rp	2.002.094,00
<hr/>		
Total Aktiva	Rp	2.873.745,00
<hr/>		
PASIVA		
Hutang	Rp	1.102.100,00
Modal:		
Modal Pemilik	Rp.	625.745,00
Laba Ditahan	Rp	1.145.900,00
<hr/>		
Jumlah Pasiva	Rp	2.873.745,00
<hr/>		

RSU Dr. KANUJOSO DJATIWIWOWO BALIKPAPAN
LAPORAN LABA RUGI
PER 31 DESEMBER 2003
(dalam juta Rupiah)

		Rp	600.225,00
Laba Kotor			
Biaya Operasi :			
- Biaya Listrik dan Air	Rp		905,00
- Biaya Adm & Umum	Rp		292.000,00
- Biaya Penyimpanan	Rp		20.651,00
- Biaya Lain-Lain	Rp		154.491,00
			468.047,00
Laba Sebelum Pajak		Rp	132.178,00
Pajak		Rp	0
Laba Bersih Setelah Pajak		Rp	132.178,00



Frequencies Frequency Table

Administrasi Rawat Inap

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	P	49	98.0	98.0	98.0
	SP	1	2.0	2.0	100.0
	Total	50	100.0	100.0	

Perawat

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	P	35	70.0	70.0	70.0
	SP	15	30.0	30.0	100.0
	Total	50	100.0	100.0	

Dokter

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	P	17	34.0	34.0	34.0
	SP	33	66.0	66.0	100.0
	Total	50	100.0	100.0	

Pelayanan Laboratorium

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	P	40	80.0	80.0	80.0
	SP	10	20.0	20.0	100.0
	Total	50	100.0	100.0	

Pelayanan Radiologi

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	P	34	68.0	68.0	68.0
	SP	16	32.0	32.0	100.0
	Total	50	100.0	100.0	

Pelayanan Farmasi/Apotik

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	P	16	32.0	32.0	32.0
	SP	34	68.0	68.0	100.0
	Total	50	100.0	100.0	

Pelayanan Rehabilitasi Medik

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	P	40	80.0	80.0	80.0
	SP	10	20.0	20.0	100.0
	Total	50	100.0	100.0	

Pelayanan Gizi

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	P	32	64.0	64.0	64.0
	SP	18	36.0	36.0	100.0
	Total	50	100.0	100.0	

Pelayanan Elektromedik

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	P	15	30.0	30.0	30.0
	SP	35	70.0	70.0	100.0
	Total	50	100.0	100.0	

Pelayanan Informasi / Operator Telepon

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TP	7	14.0	14.0	14.0
	P	17	34.0	34.0	48.0
	SP	26	52.0	52.0	100.0
	Total	50	100.0	100.0	

Kebersihan

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	P	17	34.0	34.0	34.0
	SP	33	66.0	66.0	100.0
	Total	50	100.0	100.0	

Kenyamanan Kamar Perawatan

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	KP	7	14.0	14.0	14.0
	P	27	54.0	54.0	68.0
	SP	16	32.0	32.0	100.0
	Total	50	100.0	100.0	

Kenyamanan Kantin Rumah Sakit

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	TP	10	20.0	20.0	20.0
	P	17	34.0	34.0	54.0
	SP	23	46.0	46.0	100.0
	Total	50	100.0	100.0	

Penunjuk Jalan dalam Gedung

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	P	17	34.0	34.0	34.0
	SP	33	66.0	66.0	100.0
	Total	50	100.0	100.0	

Kelancaran Air dan Listrik

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	P	17	34.0	34.0	34.0
	SP	33	66.0	66.0	100.0
	Total	50	100.0	100.0	

Lainnya

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	P	50	100.0	100.0	100.0

Alasan Memilih RSUD Dr. Kanujoso Djatiwibowo

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Rekomendasi Dokter	6	12.0	12.0	12.0
	Pernah Dirawat Inap DiRS	15	30.0	30.0	42.0
	Rekomendasi teman	28	56.0	56.0	98.0
	Informasi yang dikirim RS	1	2.0	2.0	100.0
	Total	50	100.0	100.0	

Kunjungan

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Ya	7	14.0	14.0	14.0
	Tidak	43	86.0	86.0	100.0
	Total	50	100.0	100.0	

Biaya

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Mahal	3	6.0	6.0	6.0
	Cukup	13	26.0	26.0	32.0
	Murah	34	68.0	68.0	100.0
	Total	50	100.0	100.0	





