



AN OVERVIEW OF PERFORMANCE MEASUREMENT USING A BALANCED SCORECARD METHOD

Wihda Arfiah¹*, Muhammad Rusmin¹, Syarfaini², Nildawati³, Syamsul Alam²

¹ Departement of Public Health, Hospital Administration Division, Faculty of Medicine and Health Sciences, UIN Alauddin Makassar, Indonesia

² Departement of Public Health, Nutrient Division, Faculty of Medicine and Health Sciences, UIN Alauddin Makassar, Indonesia

³ Departement of Public Health, Epidemiology Division, Faculty of Medicine and Health Sciences, UIN Alauddin Makassar, Indonesia

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CORRESPONDENCE

Phone :-
Email : wihda.arfiah@gmail.com

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ABSTRACT

Background: The Balanced Scorecard can translate organizational and strategic vision and mission into the operational goals and measure the performance for four different perspectives

Objective: The study was aimed at finding out the overview of performance measurement using the Balanced Scorecard method at Faisal Islamic Hospital of Makassar.

Method: The study was descriptive quantitative research involving 11869 patients/families of patients as research population and 403 employees as the samples gathered using a Stratified Random Sampling technique. The collected data were then analyzed univariately.

Result: The results of the study revealed that on the costumers' perspective, the customers' acquisition was the only indicator showing the unfavorable result decreased by 4.64%. In the financial perspective, the ROI indicator and effectiveness ratio had decreased by 18.96% and 59.6%, both indicators were stated to be less good. In the Internal Business perspective in terms of service quality the BOR and ALOS ratio were said to be less good. From the perspective of Learning and Growth it was very good where all indicators were in accordance with the standards. The four perspectives of the Balanced Scorecard were very influential on the hospital's performance.

Conclusion: By improving the costumers' acquisition, the hospital income would increase as well.

INTRODUCTION

Performance is a description of the level of achievement of the implementation of an activity / program / policy in realizing the goals, objectives, mission and vision of the organization in the strategy of an organization (Mahsun, 2013)

Performance appraisals that only focus on finance alone cannot represent to conclude whether the performance of an organization is good or not, because performance measurement based on financial aspects alone results in company orientation only leading to short-term interests without paying attention to the company's long-term survival. (Kaplan & Norton, 1996)

The popularity of the method *Balanced Scorecard* introduced by Kaplan and Norton (*The Balanced Scorecard*, 1996, Harvard Business School Press), has encouraged health care organizations to not only pay attention to financial analyzes, but also develop other measurement aspects, namely, the patient. / customer, financial, internal business operations and clinic area. (Gasperz, 2002)

The Balanced Scorecard is a generalization concept and is not limited to certain types of organizations, so it can be applied to business organizations that produce products and services. Service or service is a performance whose appearance is intangible and quickly disappears and its growth is highly dependent on customer assessment of the performance offered by

service producers, the management of a health system must develop a *Balanced Scorecard* that connects the organization with strategy and management performance measurement.

Hospitals as business institutions are not fully profit-oriented as is the case with business companies, but emphasize a service system based on business principles, by not violating medical ethics and still with a mission to protect poor families. Therefore, the meaning of using *Balanced Scorecard* a modified for the hospital as a institution *non-profit* is one way to improve hospital performance by using ethical business concepts. (Trisnantoro, 2005)

Based on data from the Central Statistics Agency, in 2015 there were 2,488 hospital units which were divided into public hospitals and private hospitals. Public hospitals are managed by the Ministry of Health, Provincial Governments, District / City Governments, other ministries and private non-profits (security organizations and social organizations). Meanwhile, private hospitals are managed by BUMN and private (individual, company or other private). (BPS, 2015)

Faisal Islamic Hospital is a type B Islamic hospital located in the city of Makassar with 32767 patient visits in 2016, 11869 in 2017. The hospital that is equivalent to the Islamic Faisal Hospital is the Ibnu Sina Hospital which is a type B

Islamic hospital. with the number of patient visits in 2016 as many as 72278.

The hospital's ability to attract and retain new patients is a function that does not come from the product or service itself, but is also related to how the organization serves patients and the reputation that the hospital creates. outside the hospital. Finding new patients is more difficult and more expensive than keeping old patients.

Based on the above background, the researcher is interested in conducting research on "Performance Measurement Overview with the Balanced Scorecard Method at the Islamic Hospital of Faisal Makassar City in 2017"

METHODS

This type of research is a quantitative study with an observational approach with a descriptive method because it describes performance using the method. *Balanced Scorecard* at the Faisal Islamic Hospital in Makassar City in 2017. This research was conducted at the Faisal Islamic Hospital in Makassar City on November 20, 2017 to January 13, 2018. The sampling technique in this study was *Stratified Random Sampling* in which the population was heterogeneous and divided into layers (strata), namely 387 patients / patient families and 201 employees. Then the data were analyzed through a data processing process using the *Statistical Package for Social Science* (SPSS) program version 20, with univariate

analysis aimed at obtaining an overview of the distribution and frequency of the variables studied.

RESULTS

Characteristics of Respondents

Based on table 1 the characteristics of patient respondents at the Islamic Hospital of Faisal, Makassar City in 2017, based on the results of the study, the most female sex was 284 respondents (73.4%), for most employee respondents was female, namely 149 respondents (74.1%)). The highest age group of patients was 24-27 years old, namely 84 respondents (21.7%), for the highest employee age group, namely 26-28 years old, namely 59 respondents (29.4%). The most recent education for the patient was high school, with 218 respondents (56.3%), the last education for employee respondents was D3 education, namely 102 respondents (50.7%). The highest working period of employee respondents at Faisal Islamic Hospital is a work period of 1-5 years, as many as 82 respondents (40.8%). (Primary data, 2017).

Table 1. Characteristics of Patient Respondents and Employees at Faisal Islamic Hospital, Makassar City in 2017

Characteristics	n	(%)
Age of Patients		
20-23	37	9.6
24-27	84	21.7
28-31	80	20.7
32-35	71	18, 3
36-39	45	11.6
40-43	27	7.0

44-47	24	6.2
48-51	16	4.1
52-55	3	8
Employee Age		
23-25	32	15.9
26-28	59	29.4
29-31	35	17.4
32-34	36	17.9
35-37	26	12.9
38-40	9	4.5
41-43	4	2.0
Patient's Last Education Level		
SD	10	2.6
		Middle
School	47	12.1
Senior High School	218	56.3
Tertiary Education	112	28.9
Institutions		
Latest Education LevelEmployees		
High School	2	1.0
D3	102	50.7
S1	85	42.3
S2	12	6.0
Working Period		
<1	23	11.4
1-5	82	40.8
5 -10	64	31.8
> 10	32	15.9

Source: Primary Data, 2017

The Performance of Faisal Islamic Hospital Based on Customer Perspectives

Based on table 2 on the Customer Perspective, the customer retention rate from 2016 to 2017 has increased by 4.65% where customer retention for 2016 amounted to 62.20% to 66.85% in 2017. From the results of the calculation above shows that the performance of the customer perspective when viewed from customer retention rate can be said to be "good". The level of customer acquisition from 2016 to 2017 decreased by 4.64%, where customer retention for 2016 was 37.79% and in 2017 decreased to 33.15%. From the results of the above calculations indicate that the customer

perspective performance when viewed from customer acquisition can be said to be "not good". For the overall level of customer satisfaction achieved by the Islamic Hospital Faisal reached a score of 20940, thus the hospital performance from the customer perspective seen from the level of satisfaction can be said to be "satisfied" which means good.

Table 2. The Performance Based on Customer Perspectives at Faisal Islamic Hospital

Indicators	2016	Year 2017
Customer Retention	62.20%	66.85%
Customer Acquisition	37.79%	33.15%
Customer Satisfaction	-	20940

Source: Data Secondary, in 2017

Performance of Faisal Islamic Hospital Based on a Financial Perspective

Based on Table 3 on a Financial Perspective, the results of the NPM (indicator level *Net Profit Margin*) from 2016 to 2017 increased by 0.16%, where the NPM calculation results in 2016 were 5, 09% and increased to 5.25% in 2017. This shows that the performance from a financial perspective when viewed from the NPM (*Net Profit Margin*) can be said to be "good". Judging from the results of the ROI (Return On Investments) rate from 2016 to 2017, it decreased by 18.96%, where the calculation of ROI in 2016 was 66.90% and decreased to 47.94% in 2017. This shows that the

performance of a financial perspective when viewed from the ROI (Return On Investments) can be said to be "not good". The level of efficiency ratio from 2016 to 2017 has decreased by 0.16%, where the results of the calculation of the efficiency ratio in 2016 amounted to 94.91% and decreased to 94.75% in 2017. This shows that the performance of a financial perspective if seen from the efficiency ratio it can be said to be "good". (Secondary Data, 2017). The level of effectiveness ratio from 2016 to 2017 has decreased by 59.6%, where the results of the calculation of the effectiveness ratio in 2016 amounted to 83.76% and decreased to 24.16% in 2017. This shows that the performance of a financial perspective if seen from the ratio of effectiveness can be said to be "not good".

Table 3. The Performance Based on Financial Perspectives at Faisal Islamic Hospital

Indicators	2016	2017
Net Profit Margin	5.09%	5.25%
Return On Investment	66.90%	47.94%
Efficiency Ratio	94.91%	94.75%
Effectiveness Ratio	83.76%	24.16%

Source: Secondary Data, 2017

Performance of Faisal Islamic Hospital Based on the Internal Business Perspective

Based on Table 4 on the Internal Business Perspective, the results of the 2016 BOR indicator were 61% where the BOR value was still within the range of standards

set by the Ministry of Health. The BOR indicator in 2017 was 56.32%, where the BOR value decreased by 5.11%, it did not reach the standard range set by the Ministry of Health. This shows that the internal business performance seen from the *Bed Occupancy Rate* (BOR) can be said to be "not good". The hospital's performance based on the innovation process can be said to be "good" because the hospital has made several innovations according to customer needs which then created new products in the form of health services. (Secondary Data, 2017). The results of the 2016 ALOS indicator were 5 days where the ALOS ratio value was below the standard set by the Ministry of Health. The ALOS indicator in 2017 is 5 days where the ALOS value is still below the standard range set by the Ministry of Health. This indicates that the internal business performance seen from the *Avarage Length of Stay* (ALOS) can be said to be "not good". (Secondary Data, 2017). For the 2016 TOI indicator, it is 3 days where the TOI ratio value is within the standard range set by the Ministry of Health. The TOI indicator in 2017 is 3 days where the TOI value is within the standard range set by the Ministry of Health. This shows that the internal business performance seen from the *Internal Turn Over* (TOI) can be said to be "good". (Secondary Data, 2017)

The 2016 NDR indicator was 31.8 %o said to be "not good" where the NDR ratio value was above the standard set by the

Ministry of Health. The NDR indicator in 2017 is 10.2 % where the NDR value is below the standard range set by the Ministry of Health. This shows that the internal business performance seen from the *Net Death Rate* (NDR) can be said to be "good". (Secondary Data, 2017). For the 2016 GDR indicator as much as 47.66 "is said to be" not good "where the NDR ratio value is above the standard set by the Ministry of Health. The GDR indicator for 2017 is 12.73 % where the GDR value is below the standard range set by the Ministry of Health. This shows that the internal business performance seen from the *Gross Death Rate* (GDR) can be said to be "good". (Secondary Data, 2017)

Table 4. The Performance Based on Internal Business Perspective at Faisal Islamic Hospital

Indicators	2016	2017
Bed Occupancy Rate	61.43%	56.32%
Avarage Length Of Stay	5 Days	5 Days
Internal Turn Over	3 Days	3 Days
Net Death Rate	31.8 %	10.2 %
Gross Death Rate	47.66 %	12.73 %

Source: Secondary Data, 2017

Performance of Faisal Islamic Hospital Based on a Growth and Learning

Perspective On a Growth and Learning Perspective, the calculation results for the employee retention indicator experienced a decrease of 2.13%, where the results of the calculation of customer retention in 2016, namely 5.85%, decreased

to 3.72%, so it can be said that performance from a learning and growth perspective seen in terms of employee retention can be said to be "good". (Secondary Data, 2017). The results of the calculation of employee training have increased by 2.01% where the results of the calculation of employee training levels in 2016 amounted to 47.87%, which increased to 49.88% in 2017. So it can be said that the performance perspective of growth and learning seen from the level of employee training is said "good". (Secondary Data, 2017). For the level of employee satisfaction achieved by the Islamic Hospital Faisal reached a score of 9111, thus the hospital performance from a learning and growth perspective seen from the level of satisfaction can be said to be "Satisfied" which means good.

Table 5. The Performance Based on Learning Perspective and Growth at Faisal Islamic Hospital

Indicator	2016	2017
Employee Retention	5.85%	3.72%
Employee Training Rate	47.87%	49.88%
Employee Satisfaction Level	-	9111

Source: Secondary Data, 2017

DISCUSSION

Characteristics of Respondents

Based on the results of the study, age is a predisposing factor that plays a role in the utilization of health services. In this case, it appears that the disease pattern occurs

more at a young age. Wibisana (2007), in his thesis revealed that age is very much a determinant of the utilization of health services. Because it relates to age-based specific disorders and the ability of age-based individuals to overcome health problems. For employee respondents at the Faisal Islamic Hospital, the most number was the 26-28 year old category, namely 59 respondents (29.4%), while the lowest age group was the 41-43 years age group, which was 4 respondents (2.0%), here shows that the age of the labor force is more at the productive age.

Based on the level of education for respondents according to labor standards in the hospital, the last minimum education is D3, here it is seen that there are still workers who have not met labor standards in the hospital. Education is the process of growth and development of all human abilities and behavior through teaching. The level of education is also one of the factors that influence a person's perception to be more receptive to new ideas and technology. The more a person's limit increases, the experience will increase which will affect insight and knowledge (Notoatmodjo, 2012).

In terms of the respondent's tenure, in this case the work period of 1-5 years is included in the mid-term service period where the performance is quite good. The longer the employee works, it can be concluded that the employee has a high work experience. Robbins and Judge (2007: 65)

explain that, "Some recent evidence shows a positive relationship between tenure and performance". The longer work period will affect the quality of work which will lead to an employee's performance improvement.

The Performance of Faisal Islamic Hospital Based on the Customer Perspective

Based on the results of research on the Customer Perspective, the performance of the Faisal Islamic Hospital in maintaining its old customers can be categorized as good because the greater the percentage, the better the hospital's performance in keeping its old customers coming back. With increased customer retention this means the hospital is able to maintain relationships with existing customers as evidenced by increased customer retention. In this case most of the respondents still chose Faisal Islamic Hospital because they were satisfied with the services provided by the hospital and already felt used to being treated at the Faisal Islamic Hospital so that they did not want to move to another hospital. According to Gustafsson et al (2005), if customer satisfaction is the main driver of retention, the company must improve the quality of its product or service or offer a better price.

For the customer acquisition indicator, in this case it shows that the performance of the customer perspective when viewed from customer acquisition can be said to be "not good", because according to the feasibility assessment, the level of customer acquisition is said to be good if it

has increased, it is said to be sufficient if it is constant and it is said to be less if it has decreased. According to (Lupiyoadi & Hamdani, 2006, p. 174) A customer is someone who repeatedly comes to the same place when he wants to buy an item or obtain a service because he is satisfied with the product or service.

For the indicator of Customer Satisfaction, in this case, it shows that Faisal Islamic Hospital in Makassar City has been able to meet what customers expect, namely the dimensions of service to patients. Customer satisfaction is in line with customer retention, which means that if the hospital is able to provide satisfaction to customers, automatically the customers will survive to get health services at the hospital. Customer satisfaction when viewed each of the questionnaire question items distributed, the lowest number of respondents' answers to questions from the 14 questionnaire question items is an indicator related to the Empathy indicator with a total score of 2920. While the highest is in the Direct Evidence indicator with the total score. 5993. Based on the data obtained from this study, it shows that the level of customer satisfaction on average 98.8% is satisfied with the services available at the Faisal Islamic Hospital. The variables that determine customer satisfaction in this study are divided into 5, namely, assurance, responsiveness, empathy, reliability, and direct evidence. Measurement

of customer satisfaction (patient) is done through a questionnaire.

The Performance of Faisal Islamic Hospital Based on a Financial Perspective

Based on the results of research from the Financial Perspective, the results for the NPM (indicator *Net Profit Margin*) from 2016 to 2017 increased by 0.16% (5.25% - 5.09%). This shows that the ability of the hospital to get profit from income has increased. According to Weston and Brigham (1998), the greater the *Net Profit Margin*, the more efficient the company is in issuing costs associated with its operating activities. The results of this NPM have the lowest effect on stock prices so that the company's ability to earn profits is also low.

The indicator ROI (*Return On Investment*) from 2016 to 2017 decreased by 18.90% (47.94% -66.90%). In this case the decrease in ROI is due to the ability to attract new customers at Faisal Islamic Hospital also decreases so that the resulting net profit in the hospital decreases. A higher ROI indicates better company performance and investors will benefit from increasing dividends received (Robert Ang, 1997: 18.33). The increasing dividends that will be received by shareholders can be an attraction for investors and potential investors to invest their funds into the company, with the greater the appeal, the more investors want the company's shares.

indicator The Efficiency Ratio from 2016 to 2017 decreased by 0.16% (94.75% - 94.91%). This means that the performance of the financial perspective of the Faisal Islamic Hospital when viewed from the Efficiency Ratio can be said to be "good", because according to the feasibility assessment of the Efficiency Ratio it is said to be good if the calculation of the efficiency ratio has decreased, it is said to be sufficient if it is constant and it is said to be less if it has an increase in results. According to Simamora (2000: 822), "Ratios are useful guidelines in evaluating the company's financial position and operations and making comparisons with the results of previous years or other companies".

The Effectiveness Ratio indicator from 2016 to 2017 decreased by 59.6% (24.16% - 83.76%). This means that the performance from a financial perspective when viewed from the Effectiveness Ratio can be said to be "less", because according to the feasibility assessment, the Effectiveness Ratio is said to be good if it has increased, it is said to be sufficient if it is constant and it is said to be less if it has decreased. Efficiency and effectiveness indicators must be used simultaneously. Because on the one hand, the implementation may have been carried out economically and efficiently, but the resulting output was not in accordance with the expected target. Or on the other hand, a program can be said to be effective in achieving its goals. However, it may be

achieved in an uneconomical and efficient way. If a program is effective and efficient, the program being implemented can be said to be cost-effectiveness. Cost-effectiveness indicators are a combination of efficiency and effectiveness information and can provide a bottom line performance measure that in the public sector is identified with public services.

The Performance of Faisal Islamic Hospital Based on an Internal Business Perspective

Based on the results of research on the Internal Business Process Perspective, for the innovation indicators carried out by the hospital in 2016-2017, including the addition of medical medical devices such as the procurement of kidney stone breaking equipment (ESWL) is a superior tool. which rarely exist in hospitals, besides that the hospital already has a heart training test tool with a load (Treadmill Test), and a visual imaging tool for heart work (Echocardiography). From an innovation point of view, Faisal Islamic Hospital is already "Good" because it has In addition, the hospital has also made efforts for the Visite Ulama Service which is the mainstay of Faisal Islamic Hospital, the hospital wants to highlight Islamic values. The form of activity is that each cleric will come every morning to the treatment room, the patient is given motivation for his recovery, invited to pray together. Because health is not just physical, but also psychological. In addition to the quality of service the company has,

service innovation also affects customer satisfaction, when service innovation is provided, consumer satisfaction increases. This statement is in line with research conducted by Delafrooz et.al., (2013) which states that service innovation significantly affects customer satisfaction.

For the BOR indicator in this case, it shows that the utilization of hospital beds is not good because from two years BOR does not match the standards set besides that there is a decline for 2017 which is 5.11%. A poor BOR value indicates that the number of patients treated exceeds the available bed capacity at the Faisal Islamic Hospital. In contrast to the results of research by Tia Ulaila (2014), where the BOR in 2011 was 65.24%, in 2012 it increased to 71.06% and in 2013 increased by 72.42%. The average BOR value of Al-Irsyad Hospital is 69.57%, so it is proven that the average BOR is ideal because it is between 60-85% which has been set by the Indonesian Ministry of Health. The ideal BOR value indicates that the number of patients treated does not exceed the available beds in Al-irshad hospital.

From the results of achieving the value for the ALOS indicator in 2016 and 2017 an average of 5 days. If seen in general, less days of treatment means the better. Where also there are several diseases that do require a long service. In this case the length of treatment days is in accordance with the condition of the disease. Similarly, research

conducted by Tia Ulaila (2014) on the ALOS indicator in 2011 was 3.82 days, while in 2012 the ALOS value was 3.89 days and in 2013 it decreased by 3.82 days. The average ALOS value of Al-Irsyad Hospital is 4 days, it is proven that the average ALOS value is not in the ideal range because the value set by the Indonesian Ministry of Health is between 6-9 days. The ALOS value shows that the quality of service provided by the hospital is not good because the average patient hospitalization is 4 days, so the Al-Irsyad Hospital must try to improve the quality of service for the better.

The TOI indicator shows the performance of the internal business perspective, the TOI value in 2016 is 3 days, while for 2017, it is 3 days, this shows that the results of the TOI value of the Faisal Islamic Hospital have reached the standard, so it can be concluded that the performance of the internal business perspective is seen from the TOI. can be said to be "good". TOI or bed use interval is the average length of time that a bed is not used between patients who leave and patients who come in the next time, so TOI is the average days the bed is not occupied from the time it is filled to the next filled. TOI aims to describe the level of efficiency in regulating the admission of inpatients and describe the level of efficiency of using a bed. Generally, the smaller the value the better, with a small TOI value indicating that inpatient installation beds are often used.

The performance of the internal business perspective can be said to be "good" when viewed from the NDR indicator, in this case it shows that the performance shown by the Islamic Hospital of Faisal seen from an internal business perspective can be said to be "good". NDR (*Net Death Rate*) is an important indicator of service quality because it relates to a hospital's ability to save the lives of the patients it handles. If the NDR in a hospital tends to increase, then there is a possibility of a decrease in performance in that hospital. The causes of high neonatal mortality include that some Indonesians have difficulty accessing health service facilities, especially pregnant women, newborn neonates, neonates and children under five (Kementrian Kesehatan, 2012).

Judging from the performance of the internal business perspective for GDR, in this case it shows the ability of the hospital to provide services in caring for patients is quite good where out of 1000 patients treated there are no more than 45%. In the research of Hafidz Hening Waskito (2015), the GDR indicator produced is an average of 20.22 % where the results achieved are in the ideal indicator, namely <45 %. In 2011 the GDR indicator produced was 24.91%, in 2012 it was 18.96%, and in 2013 there were 16.79%. Judging from its development, the GDR has also decreased every year so that it can be said that the performance of Semarang City Hospital is "good".

The performance of Faisal Islamic Hospital Based on the Learning and Growth Perspective

Based on the results of the Learning and Growth Perspective, for the employee retention indicator in this case it is in accordance with the business feasibility assessment where performance is said to be good if the employee retention rate has decreased, it is said to be sufficient if it is constant and is considered less if it has increased. In this case, the number of employees who leave every year some of the civil servants are due to mutations and contracts or honorariums here. If seen from the questionnaire distributed, some employees feel less satisfied with the salary given by the hospital. In principle, the greater the employees feel that the organization where they work develops human resource policies that are centered on professional welfare, the less likely employees are to leave the organization that employs them, said Paille, Bourdeau Laurent & Galois (2010). Furthermore, it was also stated that the higher the employee's satisfaction with the working conditions in the organization, the less likely the employee is to leave the organization. Thus, the small rate of employees leaving the organization indicates the magnitude of the employee retention rate within the organization.

The calculation results for the employee training level indicator have increased by 2.01%, this is in accordance

with the business feasibility assessment where the performance is said to be good if the employee's training level has decreased, it is said to be good enough if it is constant and it is considered less if it has increased. The results of employee training levels obtained by the hospital for 2017 show that there are additional participants in the training held by the hospital, therefore it is necessary to maintain it.

For the employee satisfaction indicator, it is known that the score is 9111, thus the hospital performance from the perspective of learning and growth seen from employee satisfaction can be said to be "satisfied" which means good. Employee satisfaction has a close relationship with the level of employee productivity, the higher the level of employee satisfaction, it will encourage employees to improve the performance of each employee. It is known that the lowest score calculation result is the indicator of Support Provided to Employees with a total score of 1534. While the highest is in the indicator of Recognition of Good Work with a total score of 2253. Based on these results it is necessary to evaluate in terms of providing opportunities for employees who The results of his work are satisfactory for the next career path as well as in terms of hospital attention in terms of suggestions / suggestions from employees so that the hospital can be able to retain its best employees so as to reduce employee retention rates because it is based on

performance research from learning and growth perspectives. According to Robbins (2003) job satisfaction is the general attitude of an individual at work, the difference between the amount of reward a worker receives and the amount of reward that should be received. These attitudes are matters related to work along with specific factors such as supervision or supervision, salary and benefits, opportunities for promotion and promotion, working conditions, experience with skills, fair and harmless work assessments, social relations. in a good job, fast resolution of complaints, and good treatment of the leadership of employees.

CONCLUSION

Based on the above research results, it can be concluded that: (1) Performance from a customer perspective is measured using three indicators, namely customer retention, customer acquisition and general customer satisfaction. This can be seen from the three indicators, only one which shows unfavorable results, namely the customer acquisition indicator. (2) The performance from the financial perspective of the four indicators, there are two indicators that are said to be less than good. namely ROI (*Return On Investment*) and Effectiveness ratio. (3) The performance of the internal business perspective is measured by indicators of whether there is innovation by the hospital, the ratio of BOR, ALOS, TOI,

GDR and NDR, from these indicators the other 2 ratios, namely the ratio of BOR and ALOS can be said to be "not good". (4) The performance of the learning and growth perspective is measured by three indicators, namely customer retention, employee training, and employee satisfaction. Judging from the three indicators, the performance of the learning and growth perspective is very good. (5) The performance of Faisal Islamic Hospital when measured by the Balanced Scorecard method has shown good results.

REKOMENDATIONS

As for the suggestions that can be given by researchers, namely: (1) Faisal Islamic Hospital needs to improve in terms of attracting new customers, so that customer acquisition from Faisal Islamic Hospital is greater than customer retention. In increasing new customers can be done by increasing promotion to the community. With the increase in customer acquisition, the hospital revenue will also increase. (2) The Faisal Islamic Hospital also needs to pay attention to employee retention because the large number of employees who leave, including honorary staff.

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