

**EVALUATION USING BALANCED SCORECARD ON THE
PERFORMANCE MEASUREMENT SYSTEM OF RUMAH
SAKIT UMUM DAERAH PALEMBANG BARI**



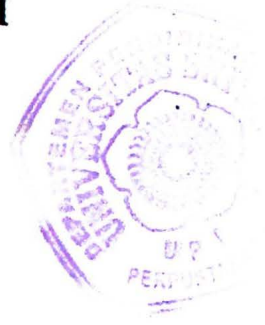
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**As A Partial Fulfillment Of The Requirements To Achieve An
Economics Degree
2010**

**DEPARTMENT OF NATIONAL EDUCATION
SRIWIJAYA UNIVERSITY
ECONOMICS FACULTY
INDERALAYA
Year 2010**

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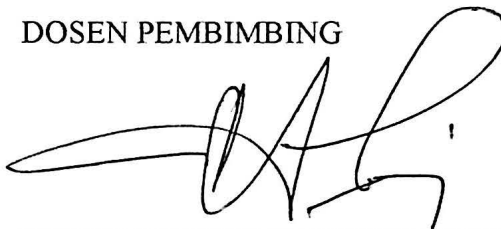
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Adalah benar-benar hasil karya saya dibawah bimbingan tim pembimbing.

Isi skripsi ini tidak ada hasil karya orang lain yang saya salin keseluruhan atau sebagian tanpa menyebutkan sumber aslinya.

Demikianlah surat pernyataan ini saya buat dengan sebenar-benarnya dan apabila dikemudian hari ternyata pernyataan saya ini tidak benar, maka saya bersedia menerima sanksi sesuai dengan peraturan, termasuk pembatalan gelar kesarjanaannya saya.

Inderalaya, 22 Maret 2011

Yang memberi pernyataan

METERAI
TEMPEL

PALDI KEMERANGAN DAN
TOL

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DJP

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Motto:

"Never gives up to make a dream becomes a reality, not just dreaming"

"If there is a will, there is a way"

I will present to my beloved:

☀ *Papa and Mama*

☀ *Friends*

☀ *Almamater*

☀ *Indro Agus*

PREFACE

Praise the writer prayed to Allah SWT, because of His blessing and gift so the author can finish in writing this essay properly.

This essay takes the title of **Evaluation Using Balanced Scorecard on The Performance Measurement System of Rumah Sakit Umum Daerah Palembang BARI**. The writing of this essay is divided into six chapters that consist of Chapter I Introduction, Chapter II Literature Review, Chapter III Research Methodology, Chapter IV Overview, Chapter V Discussion and Analysis, and Chapter VI Conclusions and Recommendations.

For this study, the author obtains the necessary data directly in the writing of the results of interviews to the parties and competent authorities to provide data. Secondary data used in this study are the official data issued by the Rumah Sakit Umum Daerah Palembang BARI in 2007 to 2009.

The results from the research are in the form of grouping indicators to the four service accreditation assessment working groups so that it can be seen on the increase and decrease that occurred from the results of the assessment accreditation of hospital services. One of the decrease occurred, in the working group Safety, Fire, and Vigilance especially on indicators guidelines for governing program activities of Safety, Fire, and Vigilance, which in 2007 received a point of 4, but fell in 2008 and 2009 to a point of 3 because of the previous year it had already made and established guidelines that set all program activities of Safety, Fire, and Vigilance, but in next years it set most or 85% of all program activities of Safety, Fire, and Vigilance.

The author hopes that this thesis can contribute to the improvement of the hospital's management so that good service performance can be met and also academic inputs for the study of accounting management.

Author

Yunita Soraya Husin

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Praise and thanks prayed to Allah SWT because of His grace and bless, so the authors can finishing the essay in title of "Evaluation Using Balanced Scorecard on The Performance Measurement System of Rumah Sakit Umum Daerah Palembang BARP" as one prerequisite for reaching a bachelor's degree in Economics Faculty of Sriwijaya University.

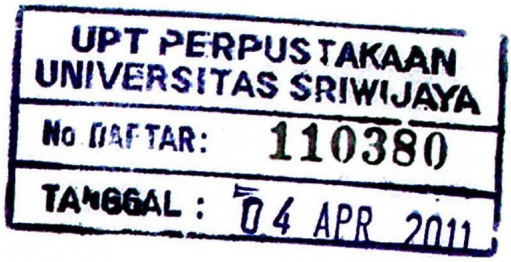
On this opportunity, the author wants to thank to all those who have helped and supported both morally and materially in writing this essay, they are:

1. Prof. Dr. Hj. Badia Perizade, MBA, Rector of the Sriwijaya University.
2. Dr. H. Syamsurijal, AK, Dean of the Economics Faculty, Sriwijaya University.
3. Drs. Burhannuddin, M. Acc, Ak, Chairman of the Accounting Department of Economics, Sriwijaya University.
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5. Yulia Saftiana, SE, M. Si, Ak, Supervisor II.
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11. My beloved untie, Yuliasurie, S.pd, M.Kes.
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May Allah SWT can return the favor good and blessing to all of us, Amien.

Author,

Yunita Soraya Husin



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**EVALUATION IN THE USING OF BALANCED SCORECARD ON THE
PERFORMANCE MEASUREMENT SYSTEM OF RUMAH SAKIT UMUM
DAERAH PALEMBANG BARI**

ABSTRACT

Performance assessment is an important thing for a business unit. This is because the performance appraisal can be used to assess the success of a company. During this performance assessment is often used is the only measure of performance assessment of financial performance and can not be a portrait of the company's overall performance. With the lack of it, then created a method of performance evaluation that considers aspects of financial and non-financial Balance Scorecard known. Balanced Scorecard performance assessment involves four perspectives: Financial Perspective, Customer Perspective, Internal Business Process Perspective Learning and Growth Perspective. The author chose to use the Regional General Hospital Palembang Bari because of performance assessment methods undertaken are based on the balanced scorecard.

This research was conducted using primary and secondary data. Research instruments used were interviews, documentation, and observation. The method of data collection conducted field research and literature. As for the method of analysis the authors use qualitative method for descriptive analysis that evaluates hospital performance through four balanced scorecard perspectives.

Keywords: performance evaluation, balanced scorecard, hospitals



CHAPTER ONE

INTRODUCTION

1.1. Background of Research Statement

Every company is essentially an organization to pursue their routine activities for the benefit of all stakeholders, such as shareholders, creditors, employees, and government customers. The implication, companies must keep a close vision and the impact of any activity undertaking for each of these stakeholders.

Today, rapid advances in industry force the company to grow in line with those improvements which means that operations are became increasingly complex organizations. In addition, the business world is facing environmental changes with characteristics which are very different from the previous era and also creating a competition between firms.

Although to run the company, it encountered a variety of complexities, all of which requires strategic planning make entities can still exist and excel in the competition. Strategic planning becomes increasingly important as businesses increasingly turbulent competitive environment. Adaptation is commensurate to the external dynamics of the vision, mission and business strategy becomes a necessity, if the company does not want lost in time.

Therefore, companies need a management system which is designed in accordance with the demands of the business environment, because by using a management system in accordance with the demands of the business environment, firms will be able to compete and thrive.



Performance measurement is an important factor for a company. It can be used to assess the success of the company as well as the basis for the preparation of the company's benefit. During this performance, measurement has traditionally focused only on the financial side.

However, judging corporate performance solely from the financial side will be misleading, because good financial performance this time can be achieved by sacrificing long term interests of the company. Conversely, lack of good financial performance in the short term can occur because the company invests for long-term investment.

Untuk mengatasi kekurangan ini, maka diciptakan suatu metode pendekatan yang mengukur kinerja perusahaan dengan mempertimbangkan 4 aspek yaitu aspek keuangan, pelanggan, proses bisnis internal serta proses belajar dan berkembang. (Ali Mutasowifin, 2002:245).

The Balanced Scorecard is a comprehensive performance measurement system that provides the framework and the thinking which is integrated for management and other stakeholders to control the important changes in the dynamics of organizational competition to motivate our grooming managers and hospitals to implement the vision, mission, and strategic business units (Kaplan & Norton, 1996).

This method seeks to balance the measurement of the financial aspects and non-financial aspects which have separated weights which are expressed in percentages. By applying the balanced scorecard method, the company's managers will be able to measure how their business units create value for today while consider the interests of the future.

Hospital is a healthcare services management organization as a whole individual. Within the organization there are many activities, organized by

various types of professional workers such as: the medical profession, paramedical, and non-medical.

Rumah Sakit Umum Daerah Palembang BARI as a regional technical institute, a supporting element of local government in health care, supposes to have a good performance, not only as a report but also in implementation. Rumah Sakit Umum Daerah Palembang BARI has a good performance as a hospital and it can be shown in Table 1. There is an increasing number of outpatient visits in the installation and hospitalization as one indicator of hospital performance measurement.

Table 1.1
Number of Outpatient and Inpatient Visits in Rumah Sakit Umum Daerah Palembang BARI

SERVICES	YEAR		
	2007	2008	2009
Outpatient	38,970	34,269	46,848
Inpatient	6,654	6,935	8,340

Source: Rumah Sakit Umum Daerah Palembang BARI

Based on the data above, it shows that there were a decreasing number of patients in 2008 but it increased again in the number of patients in 2009, when hospital began the implementation of balanced scorecard, even more than in previous years.

Errors in the assessment of the performance items using, the balanced scorecard in hospital will cause errors in interpreting the overall performance assessment, and of course this will be detrimental to the hospital itself.

Based on the description above, the writer is interested to take the title:
"Evaluation Using Balanced Scorecard on the Performance Measurement System of Rumah Sakit Umum Daerah Palembang BARI."

1.2. Statement of The Research Problems

Based on the background described above, then the problem will be formulated investigation and discussed are:

How does the Balanced Scorecard influence the service performance measurement system of Rumah Sakit Umum Daerah Palembang BARI?

1.3. Research Objectives and Benefits

1.3.1. Research Objectives

The objectives of this research are:

1. Evaluating the service performance measurement system by using balanced scorecard on the hospital's accreditation standards of Rumah Sakit Umum Daerah Palembang BARI and the results obtained by using the balanced scorecard system.
2. Compare and prove the theory with application in the company especially things that relate to service performance appraisals based on the balanced scorecard.

1.3.2. Research Benefits

The benefits of this research are:

1. Provide knowledge, understanding, and deeper insight about the balanced scorecard as performance measurement system.

2. Provide input in the form of recommendations for the management of Rumah Sakit Umum Daerah Palembang BARI in measuring the service performance for hospital's accreditation using balanced scorecard.
3. As a useful reference tool for assessment and research related to the balanced scorecard performance measurement.

1.4. Limitation Problem

In conducting this research, the author limits the problem to:

1. Because there is only one city government-owned for general hospital in Palembang, the author simply takes data from Rumah Sakit Umum Daerah Palembang BARI as a research source.
2. In this study, the authors only limit on the evaluation of the use of balanced scorecard as a method of service performance assessment at Rumah Sakit Umum Daerah Palembang BARI.

1.5. Systematical of Report

Systematical of the discussion in this thesis proposal, including several chapters, namely:

CHAPTER I INTRODUCTION

This chapter describes the background, problem formulation, objectives and benefits of systematic research and writing.

CHAPTER II LITERATURE REVIEW

In this chapter, I will put forward the theories associated with the concept of performance measurement, measures

in performance measurement, the definition of a balanced scorecard method, aspects of which were measured, and understanding the hospital.

CHAPTER III RESEARCH METHODOLOGY

This chapter describes the types of research, object study, research instrument, methods of data collection, the types and sources of data used, and data analysis methods.

CHAPTER IV COMPANY OVERVIEW

In this chapter, I will describe things that relate to the general state of Rumah Sakit Umum Daerah Palembang BARI which includes a brief company history, description of company activities, and organizational structure, as well as data related to the issues to be discussed.

CHAPTER V ANALYSIS AND DISCUSSION

This chapter includes the results of the analysis problem is related to the evaluation of company performance with the Balanced Scorecard approach.

CHAPTER VI CONCLUSIONS AND SUGGESTIONS

This chapter is the last chapter in which researchers will draw conclusions from observations of the research that has been done and give advices that are expected to be useful improving hospital performance in order to realize the vision, mission and strategy of the company.

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