

ABSTRAK

**PENGUKURAN KINERJA PERUSAHAAN JASA DENGAN
MENGUNAKAN *BALANCED SCORECARD*
Studi Kasus pada RSUD Wirosaban Kota Yogyakarta**

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Tujuan penelitian ini adalah untuk mengetahui kinerja perusahaan jasa apabila diukur dengan menggunakan *balanced scorecard*. Penelitian ini dilakukan di RSUD Wirosaban Yogyakarta.

Jenis penelitian yang dilakukan adalah studi kasus pada RSUD Wirosaban Yogyakarta. Teknik pengumpulan data berupa observasi, wawancara, dan kuesioner yang ditujukan kepada para manajer, karyawan, dan pasien RSUD Wirosaban Yogyakarta. Teknik analisis data yang dilakukan untuk mengukur kinerja rumah sakit dari perspektif keuangan menggunakan *Net Profit Margin*, *Return On Assets* dan *Return On Equity*. Sedangkan untuk perspektif pelanggan, perspektif proses bisnis internal dan perspektif pembelajaran dan pertumbuhan menggunakan analisis *Multiattribute Attitude Model*.

Hasil penelitian menunjukkan bahwa kinerja RSUD Wirosaban Yogyakarta apabila diukur dengan *balanced scorecard* masih kurang baik. Hal ini disebabkan karena, satu dari empat tolok ukur *balanced scorecard* masih belum dipenuhi oleh RSUD Wirosaban Yogyakarta. Berdasarkan analisis data diketahui bahwa kinerja RSUD Wirosaban Yogyakarta dilihat dari perspektif keuangan dinilai masih kurang baik. Sedangkan kinerja RSUD Wirosaban apabila dilihat dari perspektif non keuangan (perspektif pelanggan, perspektif proses bisnis internal dan perspektif pertumbuhan dan pembelajaran) dinilai sudah baik. Setelah melihat hasil tersebut berarti RSUD Wirosaban Yogyakarta harus lebih meningkatkan kinerja keuangannya di samping tetap mempertahankan kinerja non keuangannya.

ABSTRACT

**~~THE MEASUREMENT OF SERVICE COMPANY PERFORMANCE
USING BALANCED SCORECARD
A Case Study of RSUD Wirosaban Yogyakarta~~**

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The aim of this research was to measure the performance of service company using balanced scorecard. The research was conducted at RSUD Wirosaban Yogyakarta.

The type of research of this study was a case study at RSUD Wirosaban Yogyakarta. The data collection techniques employed were observation, interviews and questionnaire that were addressed to the managers, personnels and customers of RSUD Wirosaban Yogyakarta. In order to measure the hospital performance from the financial perspective, Net Profit Margin, Return on Assets and Return on Equity were employed as data analysis techniques. While Multiattribute Attitude Model was applied in order to reveal the customer perspective, internal bussiness process perspective, learning and growth perspective.

The result of this study showed that RSUD Wirosaban Yogyakarta performance was unfavorable when it was measured by balanced scorecard due to one of the four of balanced scorecard main criteria was unfullfilled by RSUD Wirosaban Yogyakarta. Based on the data analysis, it found that from the financial perspective, the performance was unfavorable. However from the non financial perspective (customer, internal bussiness process, learning and growth perspectives) it was found to be satisfied or good. After considering the research results as mentioned above, it was suggested that RSUD Wirosaban Yogyakarta should have to improve the financial performance, in addition to maintain the non financial performance.