

ABSTRAK

IMPLEMENTASI METODE *BALANCED SCORECARD* SEBAGAI RERANGKA PENGUKURAN KINERJA RUMAH SAKIT Studi Kasus pada RSUD Kota Yogyakarta

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Penelitian ini bertujuan untuk mengukur kinerja manajemen RSUD Kota Yogyakarta dengan menggunakan metode *Balanced Scorecard*. Kinerja manajemen RSUD Kota Yogyakarta diukur dari empat perspektif *Balanced Scorecard*: 1) perspektif *financial*, 2) perspektif *customer*, 3) perspektif *internal business processes*, 4) Perspektif *employees and organizations capacity*.

Jenis penelitian ini adalah studi kasus pada RSUD Kota Yogyakarta. Teknik pengumpulan data berupa wawancara, kuesioner, observasi, dan dokumentasi. Teknik analisis data yang digunakan adalah dengan analisis rasio-rasio keuangan (perspektif keuangan); analisis *Multiattribute Attitude Model* dan prioritas kepentingan untuk perspektif *customer* dan perspektif *employees and organizations capacity*, sedangkan perspektif *internal business processes* menggunakan analisis deskriptif.

Hasil penelitian menunjukkan bahwa kinerja RSUD Kota Yogyakarta ditinjau dari: (1) perspektif *financial* adalah cukup baik (rasio NPM, ROA, dan ROE mengalami fluktuasi dari tahun ke tahun); (2) perspektif *customer* adalah baik (ada kenaikan jumlah pelanggan meskipun retensi dan akuisisi pelanggan mengalami fluktuasi, serta kepuasan pelanggan mencapai hasil yang sangat baik (MAM=14,51) tetapi belum cukup mampu membawa profitabilitas yang stabil dari tahun ke tahun; (3) perspektif *internal business processes* adalah baik (meliputi proses inovasi, operasi, dan pelayanan purna jual, serta dengan indikator BTO, GDR, dan NDR); (4) perspektif *employees and organizations capacity* adalah sangat baik (karyawan sangat puas (MAM=74,44) terhadap atribut komunikasi, penghargaan, dukungan; dan manajer sangat puas (MAM=51,36) terhadap kemampuan karyawan, kemampuan sistem informasi serta motivasi, pemberian, dan pembatasan wewenang).

ABSTRACT

IMPLEMENTATION OF BALANCED SCORECARD METHOD AS FRAMEWORK IN MEASURING THE PERFORMANCE OF HOSPITAL A Case Study at RSUD Kota Yogyakarta

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The aim of this research was to measure the management performance of RSUD Kota Yogyakarta based on Balanced Scorecard method. The management performance of RSUD Kota Yogyakarta was measured from four perspectives: (1) financial perspective, 2) customer perspective, 3) internal business processes perspective, 4) employees and organizations capacity perspective.

This research was a case study at RSUD Kota Yogyakarta. The techniques of data collection were interviews, questionnaire, observation, and documentation. The data analyses used were financial ratio analysis for financial perspective; Multiattribute Attitude Model and interest priority analysis for customer perspective and employees and organizations capacity perspective, while the internal business processes perspective was based on the descriptive analysis.

The result of this research showed that RSUD Kota Yogyakarta's performance as seen from: (1) financial perspective was good enough (NPM, ROA, dan ROE were fluctuative from year to year); (2) the customer perspective was good (the market share increased although customer retention and acquisition was fluctuative and the customer satisfaction reached very good result (MAM=14,51) but not yet reached the stable profit; (3) internal business processes perspective was favorable (consisting of measurement of process of innovation, operation, and after sale service). Besides it, BTO, GDR, and NDR indicators were good result; (4) employees and organizations capacity perspective was very favorable (the employees were very satisfied (MAM=74,44) for the attributes on communication, appreciation, and support of the company). The managers were very satisfied (MAM=51,36) on employee capabilities, information system capabilities, motivation, empowerment, and authority restriction).