

PLAGIAT MERUPAKAN TINDAKAN TIDAK TERPUJI

ABSTRAK

IMPLEMENTASI PENGUKURAN KINERJA RUMAH SAKIT DENGAN MENGGUNAKAN PENDEKATAN *BALANCED SCORECARD* Studi Kasus pada RSUD Wonosari

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Penelitian ini bertujuan untuk mengukur kinerja manajemen RSUD Wonosari dengan menggunakan metode *Balanced Scorecard*. Kinerja RSUD Wonosari diukur dari empat perspektif *Balanced Scorecard*: 1) perspektif keuangan, 2) perspektif pelanggan, 3) perspektif proses bisnis internal, 4) Perspektif pembelajaran dan pertumbuhan.

Jenis penelitian ini adalah studi kasus pada RSUD Wonosari. 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 pelanggan dan perspektif pembelajaran dan pertumbuhan, sedangkan perspektif proses bisnis internal menggunakan analisis deskriptif.

Hasil penelitian menunjukkan bahwa kinerja RSUD Wonosari ditinjau dari: (1) perspektif keuangan adalah buruk (pertumbuhan pendapatan, rasio NPM, ROA dan CRR negatif tetapi naik setiap tahun); (2) perspektif pelanggan adalah baik (retensi dan akuisisi fluktuatif tetapi tingkat kepuasan pelanggan sangat baik dengan MAM sebesar 70,84; (3) perspektif proses bisnis internal adalah baik (meliputi proses inovasi, operasi dan pelayanan purna jual); (4) perspektif pembelajaran dan pertumbuhan adalah baik (karyawan sangat puas dengan MAM=46,92 terhadap atribut komunikasi, penghargaan dan dukungan, sedangkan manajer memberikan hasil puas (MAM=129,34) terhadap kemampuan karyawan, kemampuan sistem informasi serta motivasi, pemberian dan pembatasan wewenang.

ABSTRACT

**THE IMPLEMENTATION OF PERFORMANCE MEASUREMENT
OF HOSPITAL USING BALANCED SCORECARD APPROACH**

A case Study at RSUD Wonosari

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

This research was case study at RSUD Wonosari. The techniques of data collection were observation, interviews, questionnaire, and documentation. The data analysis used were financial ratio analysis for financial perspective; Multiattribute Attitude Model and interest priority analysis was applied in customer perspective and growth and learning perspective, while to answer the internal business processes perspective, it was based on the descriptive analysis.

The result of this research showed that RSUD Wonosari's performance as seen from: (1) financial perspective was poor (revenue, NPM, RA, ROE were negative but increased from year to year); (2) the customer perspective was good result (retention and acquisition were fluctuative but customer satisfaction was very good with MAM 70,8); (3) internal business processes perspective was good (consisting of measurement of process innovation, operation, and after sale service); (4) growth and learning perspective was good (the employess were very satisfied with MAM 46,92 toward communication, eppreciation, and support, the managers were satisfied MAM 129,34 toward employee capabilities, information system capabilities, motivation, authority award and limitation).