

ABSTRAK**ANALISIS PENGGUNAAN METODE BALANCED SCORECARD
UNTUK MENILAI KINERJA RUMAH SAKIT
Studi Kasus pada Rumah Sakit Umum Daerah Sleman**

Klaudius Sel Rondos
NIM: 122114029
Universitas Sanata Dharma
Yogyakarta
2016

Penggunaan metode Balanced Scorecard dianggap sesuai untuk organisasi sektor publik (misalnya rumah sakit) karena Balanced Scorecard menekankan aspek kuantitatif-finansial dan kualitatif-nonfinansial. Tujuan penelitian ini adalah untuk menilai kinerja Rumah Sakit Umum Daerah Sleman berdasarkan metode Balanced Scorecard. Pengukuran kinerja RSUD Sleman mencakup perspektif keuangan, perspektif pelanggan, perspektif proses bisnis internal, dan perspektif pembelajaran dan pertumbuhan.

Jenis penelitian yang digunakan yaitu studi kasus dan berlokasi di RSUD Sleman. Beberapa teknik pengumpulan data yang digunakan antara lain: kuesioner, wawancara, dan dokumentasi. Teknik analisis data yang dipakai yaitu: perspektif keuangan menggunakan analisis rasio keuangan sementara perspektif pelanggan, perspektif proses bisnis internal, dan proses pembelajaran dan pertumbuhan menggunakan analisis deskriptif.

Berdasarkan hasil analisis dan pembahasan, kinerja RSUD Sleman berdasarkan perspektif keuangan yang mencakup rasio likuiditas, rasio solvabilitas, rasio aktivitas, rasio *return on investment*, dan *cost recovery rate* memperoleh kategori cukup baik. Berdasarkan perspektif pelanggan kinerja RSUD Sleman mencapai kriteria baik. Kinerja RSUD Sleman dari perspektif proses bisnis internal menunjukkan kategori baik dan pencapaian kinerja dari perspektif pembelajaran dan pertumbuhan memperoleh hasil yang sangat baik. Kata kunci: Balanced Scorecard, penilaian kinerja, sektor publik, rumah sakit

ABSTRACT

**THE ANALYSIS OF USING BALANCED SCORECARD METHOD
FOR ASSESSING THE PERFORMANCE OF HOSPITAL**

Case Studies in Sleman General Hospital

Klaudius Sel Rondos
Student Number: 122114029
Sanata Dharma University
Yogyakarta

2016

The use of Balanced Scorecard method is considered appropriate for public sector organizations (such as hospital) since it emphasizes on financial quantitative and non financial qualitative aspects. The purpose of this study is to assess the performance of Sleman General Hospital based on the Balanced Scorecard method. The performance measurement of Sleman General Hospital includes financial perspective, customer perspective, internal business processes perspective, and learning and growth perspective.

This is a case study at Sleman General Hospital. There are some data collection techniques such as questionnaires, interviews, and documentation. Data analysis techniques are: financial perspective based on financial ratio analysis while customer perspective, internal business processes, and learning and growth process employ descriptive analysis.

Based on the analysis, the results showed that, the financial performance of Sleman General Hospital based on the liquidity, solvency, activity, and return on investment ratios, and cost recovery rate were quite well category. Based on the customer's perspective, the performance of Sleman General Hospital was good category. Its performance from internal business process perspective showed good category and the performance of the learning and growth perspective was excellent.

Keywords: Balanced Scorecard, performance assessment, public sector, hospital