

Performance Analysis Of Yoshua Hospital From The Perspective Growth And Learning Balanced Scorecard In 2022

¹Nico Aurelius Tarigan, ²Mardiati Nadjib Septiana

^{1,2}Program Studi Ilmu Kesehatan Masyarakat, Fakultas Kesehatan Masyarakat, Departemen Kajian Administrasi Rumah Sakit, Universitas Indonesia

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Email :
nicoaurelius@gmail.com ,
nadjibmardiati@gmail.com

ABSTRACT

This study aims to measure the performance of Yoshua Lubuk Pakam General Hospital from a growth and learning perspective using the Balanced Scorecard. This type of research is descriptive quantitative. The data collected are secondary data and primary data. Secondary data was obtained from documentation of financial reports and human resource reports for 2022. Primary data was obtained by distributing questionnaires to hospital employees working in 2022. The results showed that hospital performance from a growth and learning perspective was generally good. Management need to pay special attention to measuring indicators that are not good or good enough, and maintain an assessment of good indicators in order to improve hospital performance in the future.

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1. INTRODUCTION

Employees who are not satisfied with their work tend to withdraw or avoid themselves from work situations, both physically and psychologically. When someone is motivated, they will make every effort to achieve what they desire. However, their efforts may not necessarily yield the expected productivity if they are not directed towards the organization's desired goals. Therefore, efforts should be directed and more consistent with the organizational objectives [1].

Yoshua General Hospital is a growing private hospital, both in terms of physical facilities, the addition of treatment buildings, improvement of medical equipment, and the increase in quantity and quality of human resources. Not only that, the improvement of employee quality and productivity is also carried out through employee education and training.

However, the development results achieved by YGH in all areas have not yet shown stable improvements in the hospital's performance over the years. The improvement in YGH's performance can be seen from the performance of inpatient services in the last three years, where in 2020 the Bed Occupancy Rate (BOR) was 59.16%, in 2021 it was 40.95%, and in 2022 it was 49.71%. Similarly, the financial performance has also improved, with YGH's revenue in 2020 amounting to Rp 3,742,548,015, in 2021 it was Rp 4,696,743,540,-, and in 2022 it was Rp 5,056,570,475,-. However, the assessment of non-financial performance has not been conducted to evaluate the current situation [2].

What is the current performance perspective of growth and learning in YGH? This specific evaluation of the learning and growth perspective on performance levels has not been conducted before. This prompted the author to conduct research to examine the performance from the perspective of learning and growth, both directly and indirectly, on the performance level in YGH.

The general objective of this research is to analyze the performance from the perspective of growth and learning using the balanced scorecard approach [3] at Yoshua General Hospital in 2022.

2. LITERATURE REVIEW

Performance Assessment

According to Robertson, as cited [4], performance measurement is a process of evaluating the progress of activities/jobs against the predetermined goals and objectives of the organization, including information about the efficiency of resource utilization in producing goods or services that are acceptable to customers, thus resulting in customer satisfaction. The results of activities are compared to the intended purpose and the effectiveness of actions in achieving organizational goals.

There are several important aspects that can be learned from measuring a company's performance, including at least four main points [5]:

1. Measurement to check the performance position

Managers need to know the current position of their organization's performance before aiming for the desired performance.

2. Measurement to communicate the performance position

The results of performance measurement should be communicated to all employees to motivate them to improve organizational performance.

3. Measurement to prioritize actions

When taking actions to improve organizational performance, emphasis should be placed on areas that have a significant impact on improving overall performance.

4. Measurement to drive achievement

The results of performance measurement are useful in increasing motivation to achieve excellence and surpass competitors' performance.

Balanced Scorecard

With the Balanced Scorecard approach, executive performance measurement is expanded to non-financial perspectives. Based on the Balanced Scorecard approach, the financial performance achieved by executives should be a result of performance in meeting customer needs, implementing productive and cost-effective processes, and/or developing productive and committed personnel [6].

Executive performance in the financial perspective is measured using four measures: (1) economic value added (EVA), (2) revenue growth, (3) asset utilization (measured by cost effectiveness). Executive performance in the customer perspective is measured using three measures: (1) the number of new customers, (2) the number of customers who become non-customers, and (3) timeliness of customer service. In the process perspective, executive performance is measured using three measures: (1) cycle time, (2) on-time delivery, (3) cost-effectiveness. In the learning and growth perspective, executive performance is measured using two measures: (1) skill coverage and (2) quality work life.

The learning and growth perspective defines the capabilities needed by an organization to create long-term growth and improvement [7]. The learning and growth perspective is achieved by developing goals and measures that drive organizational learning and growth. The goals set in the financial, customer, and internal business process perspectives identify where the organization must excel to achieve breakthrough performance, while the goals in the learning and growth perspective provide the infrastructure that enables ambitious goals in all three perspectives to be achieved [7]. This perspective serves as a driver to achieve excellence in the outcomes of the previous three perspectives. The measures in the learning and growth perspective ensure sustainable performance in the future [8].

There are three main measures used for assessing employee capabilities [9], which are employee satisfaction, employee retention, and employee productivity. These three measures can be supplemented with driving factors tailored to specific situations, such as retraining the workforce, information system capabilities, and work motivation.

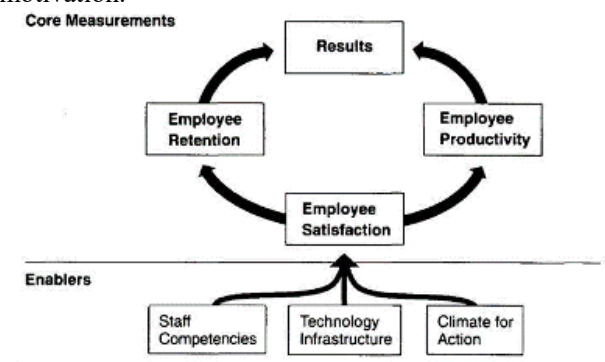
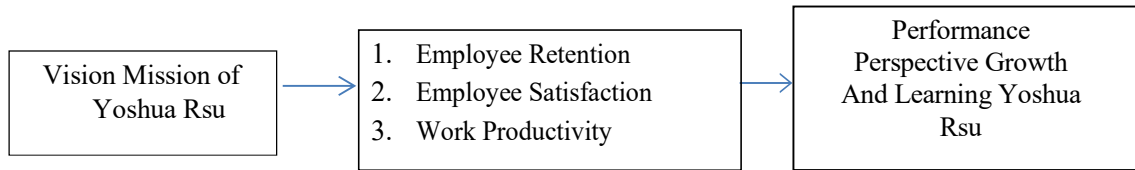


Figure 1. Balanced Scorecard

This becomes the conceptual framework of this research.



3. METHOD

Quantitative descriptive research design was used to collect, analyze, and interpret primary data from distributing questionnaires to employees, as well as secondary data from research findings. This design aimed to obtain an overview of the growth and learning perspective performance of Rumah Sakit Umum Yoshua using the balanced scorecard approach in 2022.

4. RESULTS AND DISCUSSION

Performance measurement was conducted on three variables: employee satisfaction, employee retention, and employee productivity. Employee satisfaction was assessed using questionnaires, while employee retention and productivity were measured using primary data from annual reports and human resources reports of RSU Yoshua. Interval measurement levels were used, employing a rating scale of 1-5 (where 1 represents very poor and 5 represents excellent). Employee retention rate and employee productivity rate, based on the Kaplan Norton model, were used as measurements.

The results of measuring the growth and learning perspective indicators were mostly favorable. Employee satisfaction was rated as good, employee productivity was good, and employee retention was very low, indicating a good evaluation. The performance of RSU Yoshua from the growth and learning perspective in 2022 was considered good.

The research findings showed that the highest level of satisfaction was towards supervisors, with an average score of 3.76. The lowest level of satisfaction was related to income other than salary, with an average score of 3.54, followed by satisfaction with promotions, which scored 3.58.

Employee satisfaction with income other than salary was low, possibly due to not all employees receiving additional income, especially extra earnings (TP). Additionally, the payment system for non-salary benefits, such as healthcare services, was not timely and sometimes the amount of allowances received did not correspond to employee performance and workload. In this case, good cooperation with relevant parties is needed to ensure that all employees can benefit from non-salary rewards and that payments are timely and fair based on attendance, performance, workload, and responsibilities.

Satisfaction with supervisors and satisfaction with colleagues have fairly good average scores of 3.76 and 3.74, respectively. The supervisors have been supportive, appreciative, and provide their subordinates with the freedom to express their opinions. In addition, employees have clear job descriptions, such as nurses who need to work as a team, supporting and being responsible for their respective tasks and assignments.

This research is also consistent with a study by Hawa in 2016, which illustrated that the highest level of satisfaction was towards colleagues and the work itself, with a rate of 98.6%. The lowest level of satisfaction was related to income other than salary, with a rate of 76.1%, followed by satisfaction with promotions at 84.5% [10].

Employee morale and overall job satisfaction are currently considered crucial by most companies. Satisfied employees are a precondition for increased productivity, responsiveness, quality, and customer service [11].

The research results indicate that the retention rate at RSU Yoshua is very low, averaging only 0.99%. The percentage of employees leaving compared to the total number of employees in 2020 was 1.22%, in 2021 it was 0.98%, and in 2022 it was 0.77%.

Usually, almost every year there are no employees at RSU Yoshua who actually leave. However, there are instances where certain circumstances require employees to relocate, such as seeking higher career opportunities or wanting to be closer to family. Therefore, no employees leave solely due to

dissatisfaction with working at RSU Yoshua. The hospital management has always made efforts to fulfill employees' rights, such as improving their well-being through service benefits and other allowances.

This research is also consistent with Julia's study at Bhayangkara Bengkulu Hospital on Performance Measurement Analysis of Hospitals using the Balanced Scorecard Approach. The research findings showed an increased employee retention rate from 0.10% in 2012 to 0.14% in 2013. Employee departures were due to various reasons, including resignations, following family members who moved out of the area, transfers, or promotions to other hospitals. However, the number of employees leaving was within a reasonable range, indicating that the hospital has been successful in retaining its employees [12].

Meanwhile, the research results for the employee productivity indicator are considered good, with an improvement from the previous year despite employee retention. This can be assumed due to the level of training received by the employees, as seen in Table 6.8 where question 20 shows that employees are satisfied with the new skills provided during the year 2022.

5. CONCLUSION

Based on the research findings, it can be concluded that the performance measurement of RSU Yoshua from the perspective of the balanced scorecard's growth and learning perspective indicates that Yoshua General Hospital has a high commitment to human capital development. This is evidenced by the research results, which show satisfactory employee satisfaction with a score of 3.66, good employee productivity, and a very low employee retention rate of only 0.99%.

Furthermore, based on the data analysis as described in the previous chapter, this research also produced the following findings: Employee satisfaction is the variable that has the most significant influence on the performance of RSU Yoshua. The research concluded that there is good performance from the growth and learning perspective at RSU Yoshua, which aligns with the hospital's vision and mission. This study reinforces the knowledge and theory proposed by Norton and Kaplan and the concept of the Balanced Scorecard, which states that growth and learning performance are influenced by several exogenous variables.

Employee satisfaction should receive the highest attention from the management of RSU Yoshua since the research shows that employee satisfaction has the greatest influence, both directly and indirectly, on the performance of RSU Yoshua. Other variables only show direct or indirect influences on the hospital's performance.

The improvement of employee satisfaction can be achieved through the following actions: Providing fair remuneration based on performance. Placing employees according to their education, skills, and abilities. Providing fair and appropriate treatment to employees. Offering equal opportunities for promotion. Providing equal training opportunities for all employees. Providing adequate work facilities and infrastructure. Creating a good working atmosphere and environment, including harmonious relationships between leaders and subordinates and among colleagues. Recognizing and praising employees for their achievements.

Employee satisfaction can also be enhanced by increasing employee empowerment, including: Placing employees according to their level of education and skills. Providing autonomy/freedom to be creative in performing tasks within the established minimum standard procedures. Involving employees in policy-making and other activities. Leaders or supervisors consistently motivating and appreciating the role and presence of employees. Leaders attentively considering and implementing employee suggestions.

It is recommended for further research to differentiate the level of employee satisfaction between permanent and contract employees, as well as between managerial and regular staff, to provide a more accurate representation of satisfaction levels among both staff and managers.

Further research is needed to explore other variables beyond the three mentioned above, in order to identify more factors that can influence the performance of hospitals, particularly from the growth and learning perspective.

Measurement from other BSC perspectives is necessary to complement the findings of this research, and it is hoped that the Balanced Scorecard should become an organizational culture rather than just a formality.

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