

ABSTRACT

Febryanty, Diah Mitra. 2013. THESIS. Title “The Analysis of Balanced Scorecard Application as Standardization of Management Performance Efficiency Measurement in RSUD Dr. R. Sosodoro Djatikoesoemo Bojonegoro (Period 2007-2011)”

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RSUD Dr. R. Sosodoro Djatikoesoemo Bojonegoro is one of the public hospitals with main purpose not to aim profit, but more about consumer service. Until now, in measuring its performance, RSUD Dr. R. Sosodoro Djatikoesoemo Bojonegoro has been using Balanced Scorecard, but have not fully evaluate its performance with that method. This study aimed to observe the hospital performance using Balanced Scorecard. By using the Balanced Scorecard, the hospital was expected to increase both financial and non-financial aspects in assessing the performance, then the hospital would be expected to be able to become an institution that can give satisfaction to its customers, has highly committed employees and finally generate sufficient surplus.

The study was conducted by taking the data for the past 5 years, from 2007 until 2011. It used qualitative descriptive method of time series analysis in which researchers evaluated hospital performance during the period and compared with the target previously set and then score them according to the criteria. Data was obtained through the literature review, secondary data of RSUD Dr. R. Sosodoro Djatikoesoemo Bojonegoro which included four aspects: financial, customer, internal business process and learning and growth perspective.

From the results of research using Balanced Scorecard concept, it can be concluded that there were some variations in achievement. Growth and learning perspective which used indicator of employee rotation, attendance, employee training, employee retention and employee satisfaction, were still considered insufficient. While for the three other perspectives: financial perspective about financial ratios, functional income, cost recovery, and the rate of income growth, customer perspective which included the level of acquisition, retention and satisfaction of the customers, and the perspective of internal business process that included the number of complaints management, response time, and the level of service quality, were considered adequate. Thus, the Balanced Scorecard was suitable to be applied in RSUD Dr. R. Sosodoro Djatikoesoemo Bojonegoro as it can provide a more structured and comprehensive performance of management.