PERFORMANCE EVALUATION OF RSUD H. ABDUL MANAP JAMBI USING THE BALANCED SCORECARD APPROACH: A FOUR-PERSPECTIVE ANALYSIS

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Abstract: This study aims to evaluate the performance of RSUD H. Abdul Manap Kota Jambi during the 2020–2023 period using the Balanced Scorecard approach, which consists of four key perspectives: financial, customer, internal business processes, and learning and growth. A descriptive quantitative method was employed, using secondary data from financial reports, hospital performance indicators, and survey data from patient and employee satisfaction questionnaires. From the financial perspective, the hospital demonstrated generally strong performance, with favorable liquidity and solvency ratios. However, activity ratios, particularly collection period and total asset turnover, indicated areas needing improvement. The customer perspective showed high patient retention and satisfactory service quality, although the hospital struggled to attract new patients, as reflected in the low acquisition rate. In terms of the internal business process perspective, performance was less optimal. Indicators such as Bed Occupancy Rate (BOR), Turn Over Interval (TOI), and Bed Turn Over (BTO) remained below ideal standards, suggesting inefficiencies in the use of inpatient facilities. Conversely, indicators like Average Length of Stay (AvLOS), Net Death Rate (NDR), and Gross Death Rate (GDR) met national healthcare benchmarks. The learning and growth perspective revealed positive outcomes, especially in employee retention and job satisfaction. Although training participation was relatively low, its consistent implementation each year reflected the hospital's commitment to human resource development.The study concludes that while the hospital has performed well in several areas, continuous improvement guided by the Balanced Scorecard framework is essential. Future research should consider applying qualitative or mixed methods to explore the underlying causes of performance gaps and provide more comprehensive recommendations.

Keywords: *Balanced Scorecard; Financial Perspective; Customer Perspective; Internal Business; Learning and Growth*

1. Introduction

Performance measurement is a critical element in determining the success and sustainability of an organization. In an increasingly competitive business environment, organizations, both public and private, must focus on their performance to remain relevant and effective. Measuring performance over a specific period serves as a benchmark for

assessing the extent to which an organization achieves its goals. Therefore, a relevant and effective performance evaluation system is essential for enabling organizational growth and competitiveness.

Traditional performance measurement systems, which emphasize financial indicators, are commonly used by conventional management. While these systems are easy to implement and offer clear numerical outcomes, they tend to overlook non-financial aspects such as human capital, customer satisfaction, and innovation potential, which are crucial for long-term strategic development. A sole reliance on financial measures often fails to capture the broader scope of organizational performance, particularly in public service institutions like hospitals.

To address these shortcomings, Kaplan and Norton introduced the Balanced Scorecard (BSC), a comprehensive performance measurement framework that integrates both financial and non-financial perspectives. The BSC evaluates organizational performance through four balanced perspectives: financial, customer, internal business processes, and learning and growth. This method enables a holistic understanding of an organization's operational effectiveness and strategic alignment.

As a public healthcare institution, RSUD H. Abdul Manap Kota Jambi plays a significant role in delivering promotive, preventive, curative, and rehabilitative services to the community. Over the years, this regional general hospital has developed from a basic healthcare facility into a referral center with broader services and infrastructure. However, recent performance indicators including financial reports suggest fluctuating and even declining outcomes. Notably, in 2023, the hospital's revenue declined by 45.90 percent, primarily due to a significant drop in income from community health services.

Such a decline highlights the importance of comprehensive performance evaluation. A mere focus on financial indicators cannot capture the full scope of a hospital's performance. For institutions like RSUD H. Abdul Manap, which are tasked with public service obligations, a Balanced Scorecard approach is appropriate and necessary. It allows performance assessment across diverse areas, ensuring accountability and guiding strategic improvements.

Previous research has demonstrated the effectiveness of the Balanced Scorecard in enhancing hospital performance in Indonesia. Studies by Kurniati (2021) and Paramarta et al. (2023) concluded that BSC implementation improves operational outcomes and provides structured guidance for hospital management and policymaking. Furthermore, Mayasari et al. (2023) emphasized the strategic benefits of BSC in aligning vision, mission, and goals while addressing internal management challenges.

Based on this context, the current study aims to evaluate the performance of RSUD H. Abdul Manap Kota Jambi using the Balanced Scorecard framework. By analyzing performance through the four BSC perspectives: financial, customer, internal business processes, and learning and growth, this research will provide a comprehensive overview of the hospital's strengths and areas requiring improvement. The findings are expected to support the formulation of strategic actions aligned with the hospital's vision and objectives.

2. Literary Review
2.1. Hospitals

Hospitals are healthcare institutions that provide comprehensive services including outpatient care, inpatient care, and emergency services (Ministry of Health of the Republic of Indonesia, 2020). As public entities, regional general hospitals operate with both social and

economic functions, focusing primarily on improving public health. Accountability is a crucial aspect in hospital management, requiring financial and non-financial transparency to both the government and the community (Sumarni, 2017). Non-profit hospitals managed by the government or non-profit legal entities emphasize the effective and efficient use of human resources to deliver optimal health services (Yulistia & Muchlis, 2020).

Hospitals are responsible for organizing coordinated and integrated health services, including curative, rehabilitative, preventive, and referral efforts, as regulated in Law No. 44 of 2009 (Ministry of Health, 2009). Their functions include providing medical treatment, offering education and training for health personnel, and conducting health-related research and technological development. According to the Ministry of Health Regulation in 2019, general hospitals are classified into types A, B, C, and D based on infrastructure, service capabilities, human resources, and medical equipment. Hospitals are also mandated to provide a range of essential services, such as emergency care, outpatient and inpatient services, surgery, maternity and neonatal care, intensive care, laboratory and pharmacy services, waste management, and infection control (Minister of Health Decree No. 129 of 2008).

2.2. Regional Public Hospitals as Regional Public Service Agencies (BLUDs)

A Regional Public Service Agency (BLUD) is a government work unit established to provide goods and/or services to the public without prioritizing profit-making, as stipulated in Article 1 point 23 of Law No. 1 of 2004 concerning State Treasury. The objective of forming a BLUD, according to Article 68 paragraph (1) of the same law, is to enhance public services in order to promote general welfare and educate the nation. Regional General Hospitals (RSUD) are categorized as Regional Public Service Agencies (BLUDs) that provide healthcare services. Their financial management and operational mechanisms are regulated under the Ministry of Home Affairs Regulation No. 61 of 2007. This regulation provides flexibility for RSUDs in implementing sound business practices to improve service quality while still adhering to the principles of efficiency and productivity.

One of the administrative requirements for an RSUD to become a BLUD is the establishment of Minimum Service Standards (SPM), which define measurable, relevant, and achievable service benchmarks. These standards are essential to ensure that the hospital's services align with its mandate and public expectations. Furthermore, as a BLUD, the hospital must implement financial management based on accountability, transparency, and efficiency. Evaluation of BLUD performance, as outlined in Permendagri No. 61/2007, is carried out both from financial and non-financial perspectives, including profitability, liquidity, solvency, and service effectiveness. BLUD hospitals must also produce financial reports in accordance with PSAK No. 45 for non-profit organizations, including a balance sheet, operational report, cash flow statement, and notes to financial statements. This framework ensures that public hospitals operate under good governance principles while maintaining high standards of public accountability.

2.3. Public Sector Performance Measurement

Public sector performance measurement plays a critical role in enhancing transparency, accountability, and organizational effectiveness. According to Mahmudi (2015), it involves

setting indicators that help monitor the delivery of outputs and outcomes. Mardiasmo (2012) argues that it serves as a strategic management tool through financial and non-financial performance metrics, while Mulyadi (2017) emphasizes periodic assessments based on predetermined targets, standards, and operational effectiveness.

The primary objectives of performance measurement include evaluating the achievement of organizational goals, improving employee motivation, guiding future performance improvements, and supporting decision-making related to rewards and sanctions. Furthermore, it aligns employee efforts with institutional goals and fosters a culture of accountability (Mahmudi, 2015; Mardiasmo, 2012).

Performance information is typically categorized into financial and non-financial indicators. Financial data is assessed by comparing budgeted and actual performance, while non-financial information focuses on service quality, stakeholder satisfaction, and strategic impact. Tools such as the Balanced Scorecard have gained popularity for their ability to integrate both dimensions and provide a holistic view of public sector performance.

2.4. The Balanced Scorecard as a Strategic Performance Measurement Tool

The Balanced Scorecard (BSC), developed by Kaplan and Norton, is a strategic performance management tool designed to overcome the limitations of traditional financial performance measures. BSC integrates four key perspectives: financial, customer, internal business processes, and learning and growth, to provide a more comprehensive and balanced view of organizational performance. According to Mulyadi (2017), the BSC functions not only as a measurement system but also as a strategic management framework that aligns actual performance with long-term goals. In the public sector context, the implementation of BSC requires adaptation of indicators to suit the characteristics of public services, such as healthcare, education, and government administration.

Each perspective within the BSC framework includes specific performance indicators. The financial perspective measures efficiency and effectiveness using financial ratios such as liquidity, solvency, and profitability (Kasmir, 2018). The customer perspective evaluates satisfaction and loyalty using tools like the SERVQUAL model, while the internal process perspective assesses operational efficiency through indicators such as Bed Occupancy Rate (BOR), Average Length of Stay (AvLOS), and Turnover Interval (TOI) in healthcare settings. The learning and growth perspective focuses on human capital development and organizational culture as drivers of innovation and long-term sustainability. Through its holistic approach, the BSC enhances accountability, service quality, and organizational competitiveness over time.

3. Research Method
3.1. Type of Research

This study aims to analyze, examine, and evaluate the performance of the Regional General Hospital (RSUD) H. Abdul Manap Kota Jambi using the Balanced Scorecard approach. The research employed is a quantitative descriptive method. According to Ferdinand (2014), the quantitative descriptive method is intended to describe variables based on actual conditions using numerical data. The data collection techniques used include: questionnaires, observations, and interviews. Data analysis is conducted descriptively using an index analysis method, to illustrate respondents' perceptions of each construct in the questionnaire.

3.2. Types and Sources of Data

The data used in this study consist of:

1. *Primary Data:*

   Data obtained directly from the main sources through questionnaires distributed to two groups of respondents:

   a. Patients of RSUD H. Abdul Manap Kota Jambi, to measure customer satisfaction.
   b. Employees of RSUD H. Abdul Manap Kota Jambi, to measure employee satisfaction.

2. *Secondary Data:*

   Data obtained from indirect sources such as literature, books, internet resources, and internal hospital documents, including:

   a. Financial reports: used to measure performance from the financial perspective..
   b. Medical records: used to assess performance from the customer and internal business process perspectives.
   c. Human resource reports: used to evaluate performance from the learning and growth perspective.

3.3. Population and Sample

1. *Population*

   According to Sugiyono (2017), a population is a generalization area consisting of objects or subjects that have certain characteristics determined by the researcher to be studied and from which conclusions are drawn.

   The population in this study includes:

   a. Patients of RSUD H. Abdul Manap (inpatients, outpatients, and emergency patients).
   b. All employees of RSUD H. Abdul Manap Kota Jambi in the year 2024.

2. *Sample*

   A sample is a portion of the population that is considered to represent the entire population (Ferdinand, 2014). The sample size is determined using the Slovin's formula with a margin of error (α) of 10%.

Slovin's Formula: $n = \dfrac{N}{1+N\alpha^2}$

Where:

n   = number of samples
N   = total population
α   = margin of error (in this case, 10% or 0.1)

a. Patient Sample

   The patient population of RSUD H. Abdul Manap Kota Jambi in 2023 was 52,240 patients. The selected sample consisted of 100 individuals, distributed based on the type of service as follows:

No.	Type of Service	Population	Sample Size
1.	Inpatient Care	4.780	9
2.	Outpatient/ Polyclinic	47.460	91
	Total	**52.240**	**100**

b. *Employee Sample*

The employee population of RSUD H. Abdul Manap in 2023 was 547 employees. The selected sample also consisted of 100 individuals, distributed based on employment type as follows:

No.	Type of Employee	Population	Sample Size
1	Civil Servants (PNS)	241	44
2	Government Contract Employees (PPPK)	306	56
	Jumlah	**547**	**100**

3.4. Sampling Technique

The sampling method used was purposive sampling or judgment sampling (Ferdinand, 2014), which involves selecting respondents based on specific criteria relevant to the research objectives.

The sample selection criteria were as follows:
1. Patients include outpatients, inpatients, and emergency room patients.
2. No distinction is made between new and returning patients.
3. If the patient is unable to complete the questionnaire, it may be filled out by a family member or companion.
4. For pediatric patients, the respondent is the parent or primary guardian.

3.5 Operational Definitions of Variables

The operational definitions and indicators for each Balanced Scorecard perspective are as follows:

1. Financial Perspective
   Based on Kaplan and Norton (2000) and the Regulation of the Minister of Home Affairs No. 61 of 2007, the indicators include:
   a. Current Ratio = Current Assets / Current Liabilities
   b. Equity to Total Assets = Equity / Total Assets
   c. Total Asset Turnover (TAT) = Total Revenue / Total Assets
   d. Cost Recovery Rate (CRR) = Total Revenue / Operating Expenses
2. Customer Perspective
   Indicators refer to Kaplan and Norton (2000) and Tjiptono & Chandra (2017):
   a. Customer Retention = (Number of Customers This Year / Number of Customers Last Year) × 100%
   b. Customer Acquisition = (Number of New Customers / Total Number of Customers) × 100%
   c. Customer Satisfaction is measured using the five SERVQUAL dimensions: *Tangibles; Reliability; Responsiveness; Assurance;Empathy.*
3. Internal Business Process Perspective
   Based on the Regulation of the Minister of Health No. 1171 of 2011, the indicators are:
   a. Bed Occupancy Rate (BOR) = (Total Inpatient Days / (Total Beds × Days in Period)) × 100%
   b. Average Length of Stay (AvLOS) = Total Length of Stay / Number of Discharged Patients (Alive + Deceased)
   c. Turnover Interval (TOI) = ((Total Beds × Period − Inpatient Days) / Number of Discharged Patients (Alive + Deceased))

    d.   Bed Turnover (BTO) = Number of Discharged Patients (Alive + Deceased) / Total Beds

    e.   Net Death Rate (NDR) = (Number of Deaths after 48 Hours / Number of Discharged Patients) $\times$ 1000

    f.   Gross Death Rate (GDR) = (Total Number of Deaths / Number of Discharged Patients) $\times$ 1000

1. Learning and Growth Perspective

   This perspective includes measurements of:

       a.   Human Resource Competency Development (training, certification)

       b.   Employee Satisfaction regarding working conditions, compensation, and career development

       c.   Employee Productivity, measured by workload and work outcomes

       d.   Organizational Innovation Rate, including adaptation to new technologies and information systems

4. Results and Discussion

4.1. Results

This study aims to evaluate the performance of RSUD H. Abdul Manap Kota Jambi using the Balanced Scorecard approach, which includes four perspectives: financial, customer, internal business processes, and learning and growth. Data were collected through analysis of financial reports, performance documentation, and questionnaires distributed to employees and patients.

4.1.1. Financial Perspective

The financial perspective was assessed by analyzing financial ratios from 2020 to 2023. The results indicate that:

1. Liquidity: The current ratio has shown an upward trend from 2020 to 2023, reflecting improved ability of the hospital to meet its short-term obligations.
2. Solvency: The debt-to-fixed-assets ratio remained within a healthy range, indicating a sound capital structure.
3. Activity: Receivables and inventory turnover ratios have improved, showing better efficiency in managing current assets.
4. Cost Recovery Rate (CRR): CRR has increased over the years, suggesting that operational revenues are progressively able to cover operational costs.
   Overall, the hospital's financial condition is classified as healthy and stable.

4.1.2. Customer Perspective

Customer satisfaction was measured through surveys distributed to both inpatients and outpatients. The findings reveal that:

1. The quality of both medical and non-medical services was rated positively, with an average score above 3.5 on a 5-point scale.
2. Highest satisfaction levels were found in the friendliness and promptness of health personnel.
3. Most common complaints concerned waiting times and the accuracy of medical appointment scheduling.
   Although customer satisfaction falls into the good category, improvements are still needed in administrative services and queuing systems.

4.1.3. Internal Business Process Perspective

This perspective evaluates operational efficiency and innovation. Key findings include:

1. The hospital has implemented a Hospital Management Information System (SIMRS) to streamline services and patient data recording.
2. There is an increase in service innovations such as executive clinics and online consultations.
3. Performance indicators like Bed Occupancy Rate (BOR), Average Length of Stay (ALOS), and Turnover Interval (TOI) have shown consistent improvement.

Nonetheless, further development is required in standard operating procedures (SOPs) and full digitalization of services.

4.1.4. Learning and Growth Perspective

This perspective focuses on human resource development, training, and employee satisfaction. The results indicate:

1. Employee satisfaction is generally categorized as satisfied, particularly in dimensions such as workplace relationships and leadership.
2. Training and development activities have been conducted but remain uneven across departments and are not yet fully aligned with competency needs.
3. Employee retention is relatively high, with a low turnover rate.
4. The instrument reliability was tested using Cronbach's Alpha, resulting in a value of 0.884, indicating that the questionnaire was highly reliable.

Overall, the learning and growth aspect is performing well, though a more comprehensive and strategic approach to HR development is needed.

4.2. Discussion

The performance evaluation of RSUD H. Abdul Manap Kota Jambi using the Balanced Scorecard (BSC) approach provides a comprehensive overview of the hospital's achievements across four key perspectives: financial, customer, internal business processes, and learning and growth. This approach allows for a balanced analysis between financial outcomes and non-financial aspects that support the hospital's strategic goals, as emphasized by Paramarta et al. (2023) and Kurniati (2021) in their studies on the effectiveness of BSC in enhancing the performance of healthcare organizations.

4.2.1. Financial Perspective

The hospital's financial performance showed a positive trend during the 2020–2023 period. Improved liquidity ratios indicate better cash management, enabling the hospital to meet its short-term obligations more efficiently. A stable solvency ratio also signifies a healthy capital structure, with a manageable level of debt relative to assets.

Increased activity ratios, such as receivables and inventory turnover, reflect improved efficiency in managing current assets. Additionally, the increase in the Cost Recovery Rate (CRR) indicates that the hospital's operational revenue is gradually covering its operational costs, an essential indicator of financial sustainability. These findings contrast with Fatimah et al. (2016), who noted financial performance as a key weakness at RSUD Ogan Ilir, but align more closely with Widyasari and Rasmen (2019), whose study of RS Bali Mandara demonstrated strong financial achievements. This suggests that RSUD H. Abdul Manap is showing promising financial improvements, even if not yet optimal.

4.2.2. Customer Perspective

Survey results indicate that patient satisfaction is in the good category, reflecting adequate quality of both medical and non-medical services—particularly in terms of staff friendliness and responsiveness. However, complaints regarding waiting times and medical scheduling point to ongoing challenges in administrative service management and queuing systems.

These findings are consistent with Setiawannie and Rahmani (2019), who highlighted the significant influence of queuing systems and service times on overall patient satisfaction. Sa'adah and Maksum (2017) also emphasized that administrative efficiency plays a central role in shaping service quality perceptions, especially when staff productivity is not yet optimal. Therefore, improvements in these areas could enhance the hospital's public image and service credibility.

4.2.3. Internal Business Process Perspective

The implementation of a Hospital Management Information System (SIMRS) and the development of services such as executive clinics and online consultations show the hospital's movement towards innovative operational approaches. Improved indicators such as BOR (Bed Occupancy Rate), ALOS (Average Length of Stay), and TOI (Turnover Interval) reflect better resource utilization and patient management efficiency.

Nonetheless, internal processes still face challenges related to strengthening standard operating procedures (SOPs), cross-unit coordination, and full-service digitalization. Zeho et al. (2020) demonstrated that the COVID-19 pandemic negatively impacted internal efficiency in many hospitals, particularly in SOP implementation. Meanwhile, Setiawannie and Rahmani (2019) showed that strong, digitized internal processes significantly enhance overall hospital performance.

4.2.4. Learning and Growth Perspective

This perspective indicates that the hospital has a relatively strong human resources (HR) foundation, as seen in high employee retention and positive job satisfaction. However, uneven training activities and a lack of alignment with competency needs suggest that HR development strategies remain reactive and not fully strategic.

This aligns with Yulianti et al. (2016), who found the learning and growth perspective to be a frequent weakness in BSC implementation at regional hospitals. Mayasari et al. (2023) emphasized that improving employee productivity must be accompanied by competency-based training and incentive systems that support career development. Semnani and Asadi (2018) also highlighted the importance of management engagement in creating a learning-oriented work environment.

Therefore, the hospital should design competency-based training programs and implement a performance management system that encourages continuous learning and innovation.

4.2.5. Managerial Implications

Overall, the findings indicate that RSUD H. Abdul Manap has demonstrated strong performance in several areas, with significant potential for continued development through appropriate strategies. To sustain and enhance performance in the future, hospital management should:

1. Improve administrative service efficiency and queuing systems.
2. Promote more comprehensive technology-based service innovations.
3. Develop a competency-based HR development strategy.
4. Integrate periodic performance evaluation systems using relevant indicators from all four BSC perspectives.

The Balanced Scorecard approach proves to be an effective tool for evaluating and designing hospital strategies in a sustainable manner, as it integrates financial and non-financial dimensions comprehensively. Previous studies also affirm that successful BSC implementation requires strong managerial commitment, cross-unit coordination, and adaptability to external dynamics affecting the healthcare sector.

5. Conclusion

This study concludes that the overall performance of RSUD H. Abdul Manap Kota Jambi during the 2020–2023 period, based on the Balanced Scorecard approach, can be classified as generally good. From the financial perspective, the hospital demonstrated strong liquidity and solvency ratios that exceeded the standard benchmarks for hospitals, although its performance in activity ratios—particularly the collection period and total asset turnover—was less satisfactory. Interestingly, the cost recovery rate (CRR), despite being typically a challenging metric, performed above the standard, indicating financial resilience. In the customer perspective, the hospital showed excellent results in retaining patients, with customer retention exceeding 100%, though customer acquisition remained relatively low, under 30%. Patient satisfaction was considered adequate, especially across the five dimensions of service quality: tangibles, reliability, responsiveness, assurance, and empathy. From the internal business process perspective, while indicators such as Average Length of Stay (AvLOS), Gross Death Rate (GDR), and Net Death Rate (NDR) met national healthcare standards, indicators like Bed Occupancy Rate (BOR), Turn Over Interval (TOI), and Bed Turn Over (BTO) fell short of ideal benchmarks, suggesting inefficiencies in inpatient service management. In the learning and growth perspective, the hospital achieved commendable staff retention rates with employee turnover below 3%, reflecting a positive working environment. Although employee training was implemented regularly, participation remained relatively limited, indicating potential for wider involvement. Employee satisfaction was also reported to be relatively good, particularly in the area of communication with supervisors.

Based on the findings, it is recommended that RSUD H. Abdul Manap Kota Jambi strengthen its strategic management practices by consistently utilizing the Balanced Scorecard framework to improve overall performance. By integrating the four perspectives—financial, customer, internal business processes, and learning and growth—into strategic planning, the hospital can identify key performance gaps, develop actionable strategies, and enhance service delivery and operational efficiency. Greater focus is needed to improve patient acquisition strategies, increase the efficiency of bed usage, and expand participation in staff training programs. In addition, regular performance evaluations using measurable indicators are essential to maintain accountability and continuous improvement. For future research, scholars are encouraged to explore the causes of underperformance in internal processes such as BOR, TOI, and BTO through in-depth studies using qualitative or mixed methods. This would provide a more comprehensive understanding of hospital management dynamics and allow for more practical and evidence-based recommendations to strengthen hospital performance.

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