

**ANALISIS KINERJA RSU PKU MUHAMMADIYAH DELANGGU
DENGAN PENDEKATAN *BALANCED SCORECARD***

*THE ANALISIS PERFORMANCE OF RSU PKU MUHAMMADIYAH
DELANGGU USING BALANCED SCORECARD*

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ABSTRAK

Latar Belakang: Kondisi perkembangan rumah sakit saat ini menghadapi turbulensi dan persaingan yang sangat ketat dan cepat. Perubahan paradigma tersebut membuat rumah sakit harus bisa mengukur kinerjanya (*performance*) dari berbagai perspektif baik keuangan maupun non keuangan seperti pelanggan, proses bisnis internal maupun pembelajaran dan pertumbuhan. RSU PKU Muhammadiyah Delanggu dalam melakukan pengukuran kinerjanya masih terpisah pisah belum sepenuhnya menggunakan kinerja *Balance scorecard* yang terukur secara komprehensif, berimbang, dan kesinambungan. Tujuan penelitian ini untuk menilai kinerja RSU PKU Muhammadiyah Delanggu dengan pendekatan *Balance scorecard* secara berimbang, komprehensif dan berkesinambungan.

Metode: Penelitian ini menggunakan penelitian diskriptif. Populasi penelitian adalah data laporan keuangan, kepuasan pelanggan, kunjungan pasien, indikator pelayanan, data kepegawaian. Sampel kuesioner dengan rumus slovin untuk pasien 99 responden dan karyawan 61 responden. Dilakukan menggunakan data primer dan sekunder. Teknik analisis yaitu membandingkan antara target/ standart dengan capain kemudian diberi nilai dengan skor.

Hasil dan Pembahasan: analisa pengukuran kinerja RSU PKU Muhammadiyah Delanggu dengan pendekatan *Balance scorecard* secara komprehensif baik yaitu skor 0,65. Secara keseimbangan fokus internal Baik skor 0,60. Keseimbangan fokus eksternal Baik dengan skor 1, keseimbangan focus manusia Baik dengan skor 0,58, keseimbangan dengan fokus pada proses adalah Baik dengan skor 0,71. Kinerja berkesinambungan antara empat perspektif sudah baik.

Simpulan dan saran : kinerja RSU PKU Muhammadiyah Delanggu dengan pendekatan *Balance scorecard* baik. Peneliti menyarankan untuk menerapkan sistem pengukuran kinerja dengan *Balanced Scorecard* melalui keempat perspektif secara komprehensif, berimbang dan berkesinambungan.

Kata kunci : *Balanced Scorecard*, pengukuran kinerja, indicator sasaran strategi, standar pengukuran

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ABSTRACT

Background: The recent condition of the development of hospitals faces the turbulence and competition, which are very hard and fast. Those kinds of paradigm changes make the hospitals should be able to measure the performance of various perspectives, both financial performance and non-financial performance, such as customer, internal business process, learning and growth. RSU PKU Muhammadiyah Delanggu in measuring performance is still separated and it had not been measured in the comprehensive, balanced and sustainable performance of *Balanced Scorecard* yet. The aim of this study was to analyze the performance of RSU PKU Muhammadiyah Delanggu in the balanced, comprehensive and sustainable ways.

Methods : This study used research deskriptif. Populasi research is financial data, customer satisfaction, patient visits, the service indicator and employees data. The questionnaire with details of the formula Slovin with 99 patient respondents and 61 employees respondent. This research use primary data and secondary data. Technique of data analysis that compares the standart with performance than rated by score.

Results and Discussion: RSU PKU Muhammadiyah Delanggu performance measurement analysis with *Balanced Scorecard* comprehensive approach is a good result with a score of 0.65. The balance of the internal focus was “Good”, with a score of 0.60. The balance of the external focus was “Good”, with a score of 1, the balance of the human focus was “Good”, with a score of 0.58, the balance with the focus on process was “Good”, with a score of 0.71. The sustainable performance among those four perspectives was good.

Conlusions and Recommendations: RSU PKU Muhammadiyah Delanggu in the *Balanced Scorecard* performance is good. Author suggested that performance measurement system using *Balanced Scorecard* through the four perspectives in the comprehensive, balanced, and sustainable ways, so that hospital performance can be measured as a whole.

Keywords: *Balanced Scorecard, performance measurement, strategy to target indicator, standard measurements*