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PERFORMANCE ANALYSIS USING THE BALANCED SCORECARD APPROACH AT DR. SOEDARSO REGIONAL GENERAL HOSPITAL WEST KALIMANTAN PROVINCE

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Abstract. This study analyzes the performance of Dr. Soedarso Regional General Hospital in West Kalimantan Province during the period 2021–2024 using the Balanced Scorecard approach. Measurements were conducted from the perspectives of finance, customers, internal business processes, and learning and growth. The results show a decrease in ROI from 12% to 9%, but cost efficiency remained relatively stable at around 82–84%. Patient acquisition experienced fluctuations, with a decline in 2022 and a subsequent increase in the following year. Overall customer satisfaction levels were categorized as good. Internal business process indicators such as BOR, ALOS, TOI, BTO, NDR, and GDR were within the established standard ranges. Employee productivity was recorded at 1,659,948 per day with an employee retention rate of 91%. Employee satisfaction is generally rated as good, although there are notes on career progression and room for suggestion submission. This data provides an overview of the hospital's performance from various perspectives in accordance with the Balanced Scorecard methodology.

Keywords: performance analysis, balanced scorecard, hospital performance

I. INTRODUCTION

Company performance is something produced by an organization within a certain period, which is assessed using established standards. Company performance must be measurable and able to describe the condition of the company from various agreed measures, achieved from the implementation of activities with the aim of achieving the organization's goals, objectives, mission, and vision. To determine the performance achieved, performance measurements are carried out on various activities in the value chain within the company.

Performance measurement is one of the key factors in ensuring the success of an organization's strategy [1]. Performance measurement enables companies to plan and control their performance more effectively based on previously implemented strategies [2]. A performance measurement system can serve as an organizational control tool, especially when performance measurement is established with a reward and punishment system. So far, performance measurement has usually been carried out using a traditional approach that emphasizes financial aspects. However, to assess the performance of a company, it is not enough to look at financial aspects alone, but also non-financial aspects. So far, performance measurement has been carried out conventionally, focusing more on financial aspects [3]. If the focus is solely on financial aspects, this is insufficient to determine whether an organization's performance is good, as financial measurements prioritize short-term profits, while the long-term sustainability of the company is often overlooked [4].

The Balanced Scorecard is a tool for measuring management performance that provides a concise and comprehensive overview of an organization, with an emphasis on a broader perspective that is not limited to financial perspectives alone. The Balanced Scorecard is a method designed to balance measurements between financial and non-financial aspects in evaluating company performance [5]. The Balanced Scorecard approach allows for the measurement of various aspects, such as investments in human resource development, systems, and procedures aimed at improving future performance, as well as assessing intangible assets such as patient satisfaction, patient loyalty, and other factors [6]. In implementing the Balanced Scorecard system, organizations are encouraged to evaluate factors that influence financial results by selecting measures from three additional categories or perspectives: the customer perspective, the internal business process perspective, and the learning and growth perspective.

The Balanced Scorecard develops three additional perspectives for assessing performance: the customer perspective, the internal business process perspective, and the growth and learning perspective. As a performance

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measurement method, the Balanced Scorecard is not merely a communication system, but also serves as a tool for communication, information, and learning. In the Balanced Scorecard, performance is measured based on four main perspectives: (a) Financial, (b) Customer, (c) Internal Business Processes, and (d) Learning and Growth. With these four perspectives in the Balanced Scorecard, it is hoped that all employees, from the lowest to the highest levels, can understand the organization's mission and programs [7].

Hospitals are required to provide high-quality healthcare services. Good service quality not only creates a positive image for the hospital but also ensures optimal service, which in turn improves patient satisfaction [8]. The quality of services at Dr. Soedarso Regional General Hospital is currently considered inadequate, due to several factors that affect service quality. One of the main factors is the limitation of physical facilities that do not fully meet service standards, such as the emergency room that is not equipped with a triage room to classify the level of urgency of patients. Additionally, emergency equipment is still limited. On the other hand, human resource constraints also play a role, as the staff's ability to respond quickly to emergency situations remains low. This is due to the fact that some nurses have not yet undergone emergency response training.

One of the most widely used performance measurement methods, considered to be quite comprehensive, is the Balanced Scorecard method [9]. At Dr. Soedarso General Hospital in West Kalimantan Province, performance is measured using the Balanced Scorecard for the period 2021-2024. In its implementation, performance measurement at this hospital focuses on two main dimensions: financial measures and service standards set by the government. For financial measures, the hospital uses financial ratios, while for service standards, the indicators used include Bed Occupancy Rate (BOR), Average Length of Stay (ALOS), Turn Over Interval (TOI), Net Death Rate (NDR), and Gross Death Rate (GDR), all of which are standards set by the government.

These performance measurements are still unable to reflect the actual performance of hospitals because there are other aspects that are not included in the assessment criteria for hospitals, such as customer satisfaction, employee retention, and other aspects that can be used as indicators of a company's performance in determining its performance so that hospital performance measurements can be comprehensive.

Financial statements are reports that show the financial condition of a company at a given point in time or over a period of time. The information reported is then analyzed so that the current condition of the company can be determined. The types of financial statements that are commonly known are balance sheets, cash flow statements, and statements of changes in financial position, which are the most important media for assessing the performance and economic condition of a company for analysts. Additionally, the company will determine the steps to be taken in the future by considering various issues, including both weaknesses and strengths it possesses.

Financial statements of Dr. Soedarso General Hospital for the past four years, from 2021 to 2024, show that total assets increased by 24.67%, and total liabilities also increased by 24.67% from 2021 to 2024, resulting in total assets and total liabilities being equal. The operational report of Dr. Soedarso General Hospital for the past four years, from 2021 to 2024, shows a deficit outside of the national/regional budget revenue. In 2021, the deficit was recorded at 23.98%, rising to 24.55% in 2022, then to 24.98% in 2023, and reaching 26.49% in 2024. The details of revenue at Dr. Soedarso General Hospital over the past three years, from 2021 to 2024, show an increase. It is recorded that in 2021, revenue reached 30.60%, then increased to 32.11% in 2022, further increased to 33.34% in 2023, and in 2024 continued to rise to 34.55%.

Dr. Soedarso Regional General Hospital has only assessed performance in the short term and has not taken into account the intangible assets owned by the hospital, while the performance standards set by the government are only able to describe the performance of hospitals in relation to the services provided by the hospital in relation to the use of hospital beds and patient care. To address these shortcomings, a performance measurement method was developed that considers both financial and non-financial aspects through four perspectives: Financial Perspective, Customer Perspective, Internal Business Process Perspective, and Learning and Growth Perspective, enabling the organization to grow through comprehensive evaluation. If the results from any of the four perspectives are unsatisfactory, the hospital has the opportunity to continue improving its performance to achieve sustainable goals and progress in the future.

Given this phenomenon, the author chose to use performance measurement with the Balanced Scorecard approach at Dr. Soedarso General Hospital, which is considered more comprehensive, accurate, and measurable. Meanwhile, performance measurement at Dr. Soedarso General Hospital has only focused on financial aspects and service standards set by the government.

II. RESEARCH METHOD

This study uses a descriptive approach and case study to analyze the implementation of the Balanced Scorecard at Dr. Soedarso Regional General Hospital. Descriptive research aims to describe phenomena systematically and factually, as explained by [10], while case studies are used to obtain a more in-depth picture of the possibility of implementing the Balanced Scorecard at the hospital. In this study, data collection was conducted using two main techniques: field research and library research. Field research involved direct observation and interviews with employees and hospital service users to obtain primary data. Meanwhile, library research relied on secondary data obtained from important documents such as financial reports and hospital development reports.

Primary data was collected through respondents consisting of employees and the community, while secondary data was obtained from official documents relevant to the research topic. According to [11], primary data is obtained directly from respondents, while secondary data comes from other people or documents that support the research. The population in this study was all employees of Dr. Soedarso Regional General

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Hospital, totaling 1,500 people. The sample was selected using purposive sampling, where 10% of the population, or 150 people, were chosen as respondents, in accordance with the guidelines provided by [12].

The analytical methods used in this study include two approaches: qualitative analysis and quantitative analysis. Qualitative analysis is used to explore the vision, mission, and objectives translated into corporate strategies. Meanwhile, quantitative analysis is used to measure company performance through various perspectives from the Balanced Scorecard. Financial perspectives are measured using ROI (Return on Investment) and efficiency ratios, while customer perspectives are measured through customer satisfaction and acquisition surveys. Customer satisfaction is measured using a Likert scale, which measures satisfaction levels from very dissatisfied to very satisfied. The internal process perspective of the hospital is measured using indicators such as BOR (Bed Occupancy Rate), ALOS (Average Length of Stay), TOI (Turnover Interval), and BTO (Bed Turnover). Finally, the learning and growth perspective is measured by examining employee productivity and retention, along with employee satisfaction levels measured through internal hospital surveys.

III. RESULT AND DISCUSSION

PERFORMANCE ASSESSMENT RESULTS FROM A FINANCIAL PERSPECTIVE

ROI

ROI (Return on Investment) is a financial ratio used to measure the efficiency or profitability of an investment compared to its cost. ROI shows how much profit is generated from a certain amount of capital invested. The formula used is:

TABLE 3.1 ROI (RETURN ON INVESTMENT) MEASUREMENT RESULTS

Year	Net Profit (IDR)	Total Assets (IDR)	ROI (Net Profit / Total Assets) x 100%	Decrease (%)
2021	78.326.854.514,33	673.122.855.071,13	12%	10%
2022	80.199.595.987,36	728.594.547.872,41	11%	
2023	81.594.924.225,82	839.869.726.102,30	10%	
2024	86.529.268.468,79	916.787.881.811,84	9%	

Source: Processed Data, 2025

Based on the data and calculations presented in Table 3.1 above, it can be seen that the ROI (Return On Investment) from 2021 to 2024 will generate a net profit of 10%. This shows that the financial perspective performance, when viewed from the ROI (Return On Investment), can be said to be "good" in managing its assets to generate profits. This result is also supported by [13], who states that ROI (Return on Investment) indicates the effectiveness of a company's asset utilization in generating profits.

Efficiency Ratio

Based on the data and calculations presented in Table 4.1 above, it can be seen that the ROI (Return On Investment) from 2021 to 2024 will generate a net profit of 10%. This shows that the financial perspective performance, when viewed from the ROI (Return On Investment), can be said to be "good" in managing assets to generate profits.

TABLE 3.2 EFFICIENCY RATIO MEASUREMENT

Year	Actual Cost to Earn Revenue (IDR)	Actual Revenue (IDR)	(Actual Cost to Earn Revenue / Actual Revenue) x 100%	Increase (%)
2021	357.138.128.806,95	435.464.983.321,28	0,82%	83%
2022	377.772.833.779,22	457.972.429.766,58	0,82%	
2023	393.694.800.553,21	475.289.724.779,03	0,83%	
2024	415.905.064.504,18	496.918.249.576,87	0,84%	

Source: Processed Data, 2025

Based on the data and calculations presented in Table 3.2 above, it can be seen that the Efficiency Ratio from 2021 to 2024 has shown good progress. This is because the Efficiency Ratio generated by the hospital is 83%, indicating that 83% is used for costs, and the remaining 17% is surplus or operating income. This reflects "sufficiently good" efficiency, as there is still a margin of approximately 17% that can be utilized for development, reserves, or reinvestment. In the public service sector, such as government hospitals, a cost efficiency ratio below 90% is generally considered acceptable, provided that services remain optimal. These results are also supported by [14], showing that an ideal Efficiency Ratio demonstrates a hospital's ability to manage costs without compromising service quality.

PERFORMANCE ASSESSMENT RESULTS FROM THE CUSTOMER PERSPECTIVE

Customer Acquisition

Customer acquisition is the process of attracting and obtaining new customers to use the products or services offered by an organization or company. The formula used is:

TABLE 3.3 CUSTOMER ACQUISITION MEASUREMENT RESULTS

Year	Numbe of New Patients	Number of Patients	Customer Acquisition (New Patients / Total Patients) x 100%	Increase (%)
2021	5.752	12.102	48%	31%
2022	2.310	11.327	20%	
2023	2.312	10.215	23%	
2024	3.783	11.200	34%	

Source: Processed Data, 2025

Based on the data and calculations presented in Table 3.3 above, it can be seen that the customer acquisition rate of 31% of the total patients at Soedarso Regional General Hospital in a certain period were new patients. This indicates that more than a third of the patients who came were users of services who had never been treated before. This shows that customer perspective performance, when viewed from customer acquisition, can be said to be "Good". These results are also supported by [15], who found that high customer acquisition rates indicate the success of marketing strategies and increased public trust in health services.

Customer Satisfaction

Customer satisfaction levels at Dr. Soedarso Regional General Hospital in this study were measured by distributing 100 questionnaires to patients.

TABLE 3.4 CUSTOMER SATISFACTION MEASUREMENT RESULTS

No.	Question	Indicator	Total
1.	Service quality	Assurance	346
2.	Speed & timeliness of service		340
3.	Safety		348

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4.	Information		342
5.	Tariff	Responsiveness	337
6.	Payment method		341
7.	Room condition		348
8.	Flexibility of payment time	Empathy	347
9.	Complaint handling		356
10.	Employee work procedures	Reliability	348
11.	Quality of equipment in terms of completeness		346
12.	Quality of equipment in terms of cleanliness	Tangible evidence	350
13	Neatness and cleanliness of employees		346
14.	Cleanliness		355
	Total		**4850**

Source: Processed Data, 2025

The data in Table 3.4 above shows that the lowest score was obtained from question number 5 with a total score of 337, which was related to the rates set by the hospital, and the second lowest score was obtained from question number 2 with a total score of 340, which was related to the speed and accuracy of service, meaning that customers of Dr. Soedarso Regional General Hospital were dissatisfied with the time it took to receive treatment. Soedarso General Hospital are dissatisfied with the service time and the fees charged by Dr. Soedarso General Hospital, reaching 4,850. Therefore, the hospital's performance from the customer's perspective, as seen from the level of satisfaction, can be said to be "Satisfactory," which means good. This is because the score of 4,850 falls within the "Satisfactory" interval of 4,763-5,883, so its performance can be said to be "Good". These results are also supported by [16], who shows that customer satisfaction levels reflect service quality, and scores in the "Satisfied" category indicate that the service has met customer expectations.

PERFORMANCE ASSESSMENT RESULTS FROM AN INTERNAL BUSINESS PROCESS PERSPECTIVE

TABLE 3.5 QUALITY OF SERVICE MEASUREMENT RESULTS

Indicator	Year				Average	Standar DEPKES
	2021	2022	2023	2024		
BOR	78%	70%	76%	76%	75%	60-85%
ALOS	5,89 days	5,68 days	6,75 days	6,18 days	7 days	6-9 days
TOI	1,65 days	2,38 days	2,18 days	1,96 days	3 days	1-3 days
BTO	48	45	41	45	45 times	40-50 times
NDR	1%	2%	2%	1%	1%	<25%
GDR	1%	2%	2%	1%	2%	<45%

Source: Processed Data, 2025

Occupancy Rate (BOR)

Based on the data presented in Table 3.5 above, the performance of internal business perspectives can be considered "good" when viewed from the BOR indicator with an average value of 75%, where the BOR value is still within the standard range set by the Ministry of Health. Additionally, there was an 8% decrease from 2021 to 2022, with the BOR recorded in 2021 at 78% and in 2022 at 70%. Furthermore, from 2023 to 2024, the BOR remained consistent, with the result in 2023 at 76% and in 2024 also at 76%. These results are also supported by [17], indicating that an optimal BOR level has a positive effect on operational efficiency and service quality in health facilities.

Average Length of Stay (ALOS)

Based on the data presented in Table 3.5 above, it can be seen that the average performance of the internal business perspective as seen from the ALOS indicator is 7 days, which is quite efficient depending on the type of service. The ideal standard for the ALOS indicator is 6-9 days. This shows that the performance of the internal business perspective as seen from ALOS can be said to be "quite good". These results are also supported by [18], showing that ALOS within the ideal range contributes to hospital operational efficiency without reducing the quality of services provided to patients.

Turnover Interval (TOI)

Based on the data presented in Table 3.5, it can be seen that internal business perspective performance as measured by the TOI indicator can be considered "good" when viewed from the TOI indicator with an average value of 3 days, which is ideally 1–3 days. These results are also supported by [19], showing that TOI helps accelerate the movement of goods and reduce inventory levels. With a TOI of 3 days, this illustrates efficient operational performance.

Bed Turnover Rate (BTO)

Based on the data presented in Table 3.5, internal business perspective performance can be seen from the BTO indicator, which is 45 times/year. A value of 49 times per year means that each bed is used by an average of 45 patients per year, or about one patient per week. This shows that internal business perspective performance as seen from BTO can be considered "good". These results are also supported by [20], showing that high BTO values reflect efficient use of inpatient facilities and play a role in improving hospital performance.

Net Death Rate (NDR)

Based on the data presented in Table 3.5, internal business performance can be considered "good" when viewed from the NDR indicator with an average of 1%, where the NDR ratio is considered good if it meets the Ministry of Health standard, and the NDR value is below the Ministry of Health standard because the NDR is recommended to be <25%. These results are also supported by [21], who states that a low NDR value reflects effective risk management and well-maintained service quality.

Gross Death Rate (GDR)

Based on the data presented in Table 3.5, the performance of the internal business perspective can be considered "good" because the GDR indicator is well above the standard set by the Ministry of Health, which is <45%. A value of 2% is considered normal for referral hospitals that treat patients with severe or critical conditions. GDR can be higher depending on the type of cases handled, especially if there are many emergency or ICU cases. The GDR of Dr. Soedarso General Hospital is still within normal limits, but it can still be used as a basis for evaluating clinical quality, particularly in high-risk units. These results are also supported by [22], who showed that GDR can describe the quality of medical services and is important as an indicator for periodic clinical evaluation.

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PERFORMANCE ASSESSMENT RESULTS IN TERMS OF GROWTH AND LEARNING

Employee Productivity

Employee productivity is a measure of how efficiently and effectively an employee produces output (work results) compared to the input (time, energy, or resources) used. The formula used is:

TABLE 3.6 EMPLOYEE PRODUCTIVITY MEASUREMENT RESULTS

Operating Profit: Number of Employees

Operating Profit	248.992.187
Number of Employees	150
Employee Productivity (per day)	**1.659.948/days**

Source: Processed Data, 2025

Based on the data and calculations presented in Table 3.6, the average productivity of employees is 1 employee can generate a profit of 1,659,948 per day. These results are also supported by [18], indicating that high productivity reflects the efficiency and optimal contribution of employees to the financial performance of an organization.

Employee Retention

Employee retention is the ability of a hospital to retain employees to continue working for a long period of time, especially those who are competent and perform well. The formula used is:

TABLE 3.7 EMPLOYEE RETENTION MEASUREMENT RESULTS

(Number of employees leaving : Total number of employees) x 100%

Number of Employees Leaving	165
Total Number of Employees	1500
Employee Retention Rate	**91%**

Source: Processed Data, 2025

Based on the data and calculations presented in Table 3.7, the employee retention rate is 91% of employees who remain and 9% who leave, so it can be said that performance from the perspective of learning and growth in terms of employee retention can be considered "Very good". These results are also supported by [23], who shows that high employee retention rates reflect a conducive work environment, good job satisfaction, and effective human resource management in retaining quality workers.

Employee Satisfaction

TABEL 3.8
EMPLOYEE SATISFACTION MEASUREMENT RESULTS

No.	Question	Indicator	Total
1.	Involvement in decision making	Employee involvement in decision making	546
2.	Management decision making		534
3.	Training programs	Support provided to employees	525
4.	Motivation		525
5.	Information facilities and infrastructure	Ease of access to information	530
6.	Information access		531
7.	Performance recognition	Acknowledgment of good work results	532
8.	Incentives		523
9.	Next career level		522
10.	Completeness	Overall employee satisfaction	533
11.	Suggestions		517
12.	Additional facilities		524
	Total		**6343**

Source: Processed Data, 2025

From Table 3.8 above, it can be seen that the lowest score from the 12 questions was question no. 9, and the second lowest was question no. 11, which was related to the provision of opportunities for career advancement and employee suggestions/proposals. The employee satisfaction level reached a score of 6343, thus the hospital's performance from the perspective of learning and growth as seen from employee satisfaction can be said to be "Satisfactory," which means good. These results are also supported by [24], who shows that high employee satisfaction levels reflect a conducive work environment, encourage motivation, and have a positive impact on overall organizational performance.

IV. CONCLUSIONS

Based on the research findings, it can be concluded that the financial performance of Dr. Soedarso General Hospital experienced a decline in ROI from 12% to 9% during the 2021–2024 period; however, it remains good with a stable efficiency ratio ranging from 82–84%, indicating efficient cost management. Customer performance experienced fluctuations in patient acquisition, with a significant decline in 2022 followed by an increase, while overall customer satisfaction was rated good, although service fees and speed still require improvement. The hospital's internal business process performance remained consistent and good, as evidenced by an average BOR of 75%, ALOS of 7 days, TOI of 1.96 days, stable BTO of 45 times per year, and NDR and GDR well below the maximum limits, indicating maintained clinical service quality and operational efficiency. Additionally, learning and growth performance is positive, with high employee productivity and retention rates, and overall employee satisfaction is good, although more attention is needed on career development opportunities and channels for employee feedback.

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