

ABSTRAK

Pengukuran kinerja digunakan untuk menilai kinerja yang dilakukan oleh rumah sakit serta mengevaluasi dan menilai aktivitas yang telah dilakukan. Pengukuran kinerja cocok menggunakan metode *balanced scorecard*, karena tidak hanya mengukur dari segi keuangan namun juga dari segi non-keuangan seperti pelanggan, proses bisnis internal, serta pertumbuhan & pembelajaran. Penelitian ini bertujuan untuk mengetahui perspektif dari *balanced scorecard* yang tercapai dan tidak tercapai serta mengidentifikasi pada setiap indikator yang menyebabkan perspektif tersebut tercapai dan tidak tercapai. Metode penelitian menggunakan *literature review* dan data berasal dari *database (Indonesia One Search, Garuda, Neliti, dan Pubmed)* menggunakan kata kunci (*Hospital Performance and Balanced Scorecard*) dengan rentang tahun 2016-2020. Hasil *literature review* menunjukkan bahwa keempat perspektif *balanced scorecard* dalam 10 jurnal adalah perspektif keuangan unggul dalam hal tercapainya pengukuran menggunakan *balanced scorecard*. Hasil dari perspektif yang tercapai terlihat indikator yang paling sering tercapai yaitu rasio ekonomi dan rasio efektivitas; retensi pelanggan dan kepuasan pelanggan; proses inovasi dan proses operasional (GDR dan NDR); peningkatan kepuasan kinerja dan pengembangan karyawan. Hasil dari perspektif yang tidak tercapai terlihat indikator yang paling sering digunakan yaitu akuisisi pelanggan dan kepuasan pelanggan; proses operasional pada kunjungan rawat inap (BOR, ALOS, TOI, dan BTO); pengembangan karyawan dan pencipta iklim yang mendorong motivasi.

Kata Kunci : Pengukuran Kinerja, *Balanced Scorecard*, Rumah Sakit.

Abstract

Performance measurement is used to assess the performance carried out by the hospital as well as to evaluate and assess the activities that have been carried out. Performance measurement is suitable to use the balanced scorecard method, because it does not only measure from a financial perspective but also from non-financial aspects such as customers, internal business processes, as well as growth & learning. This study aims to determine the perspective of the balanced scorecard that was achieved and not achieved and to identify each indicator that causes the perspective to be achieved and not achieved. The research method uses a literature review and data comes from databases (Indonesia One Search, Garuda, Neliti, and Pubmed) using keywords (Hospital Performance and Balanced Scorecard) with a range of 2016-2020. The results of the literature review show that the four balanced scorecard perspectives in 10 journals are superior financial perspectives in terms of achieving measurements using the balanced scorecard. The results from the perspective that are achieved show that the indicators that are most often achieved are the economic ratio and the effectiveness ratio; customer retention and customer satisfaction; innovation processes and operational processes (GDR and NDR); increased performance satisfaction and employee development. The results from the perspective that are not achieved show that the most frequently used indicators are customer acquisition and customer satisfaction; operational processes on inpatient visits (BOR, ALOS, TOI, and BTO); employee development and creating a climate that encourages motivation.

Keywords: Performance Measurement, Balanced Scorecard, Hospital.