

Evaluasi Kinerja RS MH Thamrin Internasional Salemba Tahun 2005-2007 dengan Pendekatan Balanced Scorecard = MH Thamrin International Hospital Performance Evaluation in The Year of 2005-2007 based on Balanced Scorecard

Abdul Barry, author

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Abstrak

Dalam era reknologi informasi dan globalisasi seпени saal ini, perusahaan dihadapkan pada lingkungan bisnis yang kompleks dan dinamis. Persaingan tidak hanya dari perusahaan-perusahaan sejenis dalam industri, tapi juga meiuas dari luar indusui dan luar negeri dengan hcrbagai cara persaingan yang demikian kompleks dan turbulen. Agar dapat memasuki lingkungan bisnis yang kompetitif dan turbuien tersebut, kemampuan scbuah perusahaan untuk mengeksploitasi aktiva tidak berwujudnya mcnjacli jauh lebih menentukan dibandingkan dengan melakukan investasi dan mengeldla aktiviiias fisik yang berwujud. RS MH Thamrin Internasional Salemba yang selanjutnya disebut RSMHTIS mengalami penurunan kinerja di berbagai unit potensial, sena utilisasi fasilitas rumah sakit yang dinilai masih belum optimal dibandingkan kapasitas yang seluruhnya berdampak secara langsung pada kinexja keuangan.

Oleh karena ini, mulai tahun 2005 RSMHTIS mcncrapkan balanced scorecard untuk meningkatkan kemampuan perusahaan dalam melipatgandakan kinerja keuangan secara luar biasa (sustainable outslcmding financial peqformance) Serta menghasilkan kekuatan luar biasa pemsahaan dalam bersaing memperebutkan pilihan pelanggan.

Tujuan penelitian ini adalah untuk mengevaluasi kinelja RSM!-ITIS setelah balanced scorecard diaplikasikan Sebagai alat pengukur kinerja (tahun 2005-2007). Data primer yang dipcrolch dari wawancara dengan bagian terkait di RSM!-ITIS serta data sekunder yang diperoleh dari laporan RSM!-ITIS 2005-2007, laporan divisi terkait, dan Iaporan Suku Dinas Kesehatan tahun 2006 yang dianalisa secara deskriptif. Dari hasil penelitian didapatkan bahwa secara umum peningkatan kinerja RSMHTIS mulai membuahkan hasil yang positif sctelah mengaplikasikan balanced scorecard meskipun tidak rneneapai kategori ideai karena tidak sesuai dengan ukuran baku kinerja keuangan atau pelayanan industri rumah sakit serta tujuan dan sasaran kincrja RSMHTIS.

Hasil penilaian masing-masing perspektif dinilai dengan pembobotan yang sama masing-masing 25% karena semua pcrspctif dianggap sama pentingnya terhadap peningkatan kincrja RSMHTIS dengan hasil sebagai berikut:

Perspektif keuangan z tingkat pertumbuhan pendapatan 2006-2007 ideal; tingkat pengeluaran biaya 2006 tidak ideal, tahun 2007 ideal; rasio efektifitas 2005-2007 tidak ideal; current ratio 2005-2007 tidak ideal; rasio biaya modal 2005-2007 tidak ideal; return on asser 2005-2007 ideal; dan return on equi/y 2005-2007 tidak ideal sehingga secara keseluruhan kinezja perspektif keuangan ticlak ideal.Perspektif p pelanggan: Tingkat keluhan pelanggan 2006 tidak ideal. tingkat keluhan tahun 2007 tidak ideal; akuisisi pelanggan 2006-2007 tidak ideal; retensi pelanggan 2006-2007 tidak ideal; dan pangsa pasar 2006 tidak ideal, sehingga secara keseluruhan kincrja pelanggan RSMHTIS tidak ideal.Perspektif bisnis internal : Indikator pelayanan 2005-2007 tidak ideal; kinerja unit produksi 2005-2007 tidak ideal; kemampuan inovasi 2005-2007 tidak ideal; dan layanan puma jual tahun 2005-2007 tidak ideal, sehingga

secara keseluruhan kinerja bisnis internal tidak ideal.

Perspektif pembelajaran dan pertumbuhan :
Tingkat kepuasan kerja pegawai 2006-2007 ideal; tingkat (turn over 2006-2007 tidak ideal; tingkat kedisiplinan pegawai 2006-2007 tidak ideal; dan akses pelatihan dan pendidikan 2006 tidak ideal. Sedangkan akses pendidikan dan pelatihan 2007 membaik menjadi ideal, sehingga secara keseluruhan perspektif pembelajaran dan pertumbuhan tidak ideal. sehingga disimpulkan kinerja RSMHTIS 2005-2007 tidak ideal.

Dari hasil penelitian tersebut, peneliti mengajukan saran kepada pihak manajemen RSMHTIS antara lain:
Setiap tahun menerapkan BSC dengan menetapkan target yang lebih terpolakan dan temkur agar memudahkan pengukuran di setiap indikator dan mengacu pada parameter SMART: Specific; Measurable; Achievable; Relevant; dan Time-constrained. Misalnya dengan menentukan besaran persentase tertentu untuk perlambatan yang diharapkan untuk tiap periode tahun kalender. Selain itu upaya pemasaran juga perlu dipenajam khususnya promosi untuk dapat meningkatkan awareness masyarakat dalam rangka menjangkau pelanggan baru serta memperluas pangsa pasar; Revitalisasi unit yang kinerjanya menurun (Rehabilitasi Medik, Klinik Tumbuh Kembang, Endoskopi, Estetika, dan Gizi yang menurun selama 3 tahun terakhir); Optimalisasi utilisasi fasilitas yang ada agar investasi yang sudah ditanamkan dapat memberi hasil yang sesuai baik secara parameter ukuran standar baku maupun finansial dengan melakukan upaya-upaya promosi yang efektif. Merealisasikan program layanan prima jual yang terencana seperti homecare, pelayanan pembayaran yang mengesankan, keringanan pelayanan pembayaran. dan layanan tambahan lain; Inovasi produk berdasarkan riset pasar yang mendalam sehingga dapat menciptakan produk yang benar-benar dibutuhkan dan diinginkan oleh masyarakat dan mengefektifkan investasi yang dilakukan; serta menyusun jenjang karir dan paket remunerasi yang lebih menarik agar dapat menurunkan turn over karyawan serta meningkatkan kedisiplinan.

.....In the era of information technology and globalization nowadays, companies are being forced to face a complex and dynamic business environment. Competitions are not only coming from similar companies within the industry, but also from outside the industry and from other countries with so many means of complex and turbulence competitions. To be able to enter this competitive and turbulence business environment, a company capability to exploit its intangible assets has become an important factor compared to investing and managing the tangible ones.

RS MH Thamrin Internasional Salemba has been experiencing declines in some of its potential units, as well as a relatively low utilization in some of its facilities compared to its capacity. All of which directly affected its financial performance. In that regards, the management of the Hospital has committed to implement the Balanced Scorecard in order to increase the Hospital capabilities to sustain outstanding financial performance as well as creating a powerful force in the competition of being the choice of the customers.

The goals of this research is to obtain a description of the hospital performance after the implementation of balanced scorecard as performance measurement tools since 2005. Primary data are obtained from interviews with employees in related units, and secondary data are obtained from the Hospital Annual Reports from 2005-2007, Local Government reports, and interviews with employees of related units, all being analyzed descriptively.

This research found that in general there is an increase in performance of the hospital after implementing balanced scorecard although has not reached ideal category since it has never met the industry standard as well as goals and objectives that has been set by the management. The evaluation of each perspective is

given a weighted score of 25% with a consideration that each perspective has the equal importance in the role of increasing the Hospital performance.

The results of each perspective evaluations are as follows:

- Financial perspectives: revenue growth rates for year 2006-2007 are ideal; expenditure growth rate for 2006 is not ideal, but for 2007 is ideal; effectiveness rates for 2005-2007 are not ideal; current ratios for 2005-2007 are not ideal; equity cost ratio for 2005-2007 are not ideal; return on assets for 2005-2007 are ideal; and return on equity for 2005-2007 are not ideal. So in general the performance on financial perspective is not ideal.
- Customer perspective: customer complaint rates for 2006-2007 are not ideal; customer acquisitions for 2006-2007 are not ideal; customer retentions for 2006-2007 are not ideal; and market shares for 2006-2007 are not ideal. So in general the performance on customer perspective is not ideal.
- Internal business process perspective: Hospital basic indicators for 2005-2007 are not ideal; performances of production units for 2005-2007 are not ideal; innovation capabilities for 2005-2007 are not ideal; and after sales service for 2005-2007 are not ideal. So in general the performance on internal business process perspective is not ideal.
- Learn and growth perspective: employees' satisfaction rates for 2006-2007 are ideal; employees' turnover rates for 2006-2007 are not ideal; employees' disciplinary levels for 2006-2007 are not ideal; and employees access for education and training for 2006 is not ideal, but for 2007 is ideal. So in general the performance on learn and growth perspective is not ideal.

Based on these results, I offer some suggestions for the Hospital as follows: make the BSC implemented each year with a certain pattern and measure in setting the target, goals, and objectives, to make an easier measurement for each indicator by using the SMART principles: Specific; Measurable; Achievable; Relevant; and Time-constrained. i.e by setting a certain percentage of expected growth for every calendar year; Also, the Hospital has to increase its marketing effort, especially in promotional activity, in order to create a higher awareness from the public so that could attract new customers and broaden the market share; Revitalizing the production unit that has been experiencing decreasing trend during the last 3 years; Optimizing the utilization of the Hospital's facility so that the assets that has been invested could give the expected return both financially and meet the industry standards, by campaigning in effective promotion; Realization of a well-planned after sales service e.g homecare, flexible payment, and other extra-ordinary services; innovating new products based on a well-executed market research so that the products that being created are really what are needed by the customers in order to bring more effectiveness on the investment made; Creating a career path system and a more attractive remuneration package so that could increase employees' motivation so it could decrease employees' turnover and increase their disciplines.