



## Hospital Performance Measurement Analysis: Case Study Using the Balanced Scorecard Method

Yulitasari<sup>1</sup>, Rima Semiarty<sup>1</sup>, Yuniar Lestari<sup>1</sup>

<sup>1</sup>Master of Public Health Study Program, Faculty of Medicine, Andalas University

\*Corresponding Author: Yulitasari

E-mail: [yulita@syaifullah.com](mailto:yulita@syaifullah.com)



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### Abstract

Performance measurement is an important factor for companies in assessing success. Company performance measurement usually only focuses on measuring financial perspectives. Ibnu Sina Islamic Hospital Payakumbuh still uses performance measurement in the financial aspect, not comprehensively and not from a non-financial perspective. to analyze the performance measurement of Ibnu Sina Islamic Hospital Payakumbuh in 2023 using the Balanced Scorecard (BSc) method. qualitative with a problem approach through descriptive analysis. The research was conducted at Ibnu Sina Islamic Hospital Payakumbuh. The research activities were carried out in February - September 2024. Selection of research informants using the purposive sampling method, namely the selection of informants who are considered to know the problem more broadly and deeply. The results of measuring performance indicators in each perspective, some have reached the target/standard and some have not. Of the 28 performance indicators measured, 13 indicators have reached the standard/target (46%), while the other 15 indicators (54%) have not reached the standard/target. The performance of the financial perspective on the economic ratio was not achieved. Customer perspective performance from average patient growth has decreased. Service quality is not achieved due to lack of commitment. Internal business process perspective performance BOR, ALOS and BTO are not achieved. Learning perspective performance and employee retention growth, employee training, employee productivity, information technology development have not been achieved. Suggestion: to hospital management, it is necessary to conduct socialization and commitment to all stakeholders regarding the vision, mission, goals and targets to be achieved as common goals and targets.

## Introduction

Performance measurement is an important factor for companies in assessing success. Performance measurement that usually only focuses on financial measures, assumes that managers are successful if they achieve a high level of profit for the company, resulting in company managers only oriented towards short-term profits and often ignoring the long-term sustainability of the company (Priantara, 2013; Rahi et al., 2024; Cupertino et al., 2021; Elsayy & Youssef, 2023; Takacs et al., 2022). Performance measurement aims not only to assess the success of a company but also to motivate employees in achieving organizational goals and can meet previously set behavioral standards, resulting in actions with the desired results of the organization. Management can use company performance measurement as a tool in evaluating the previous period (Istiqlal, 2009; Wong et al., 2015; Mio et al., 2022; Aguinis & Burgi-Tian, 2021; Kasman & Lubis, 2022).

The performance measurement system has three measurement modes that are most commonly used by most companies, namely the Balanced Scorecard (BSc), Integrated Performance Measurement System (IPMS), and Performance Prism (Yudhistira et al., 2022; Chalmeta et al., 2012). The main advantages of the Balanced Scorecard (BSc) compared to the Integrated Performance Measurement System (IPMS), and internal business process perspective, and growth and learning perspective. Achieving strategic financial targets can increase stakeholder value which will be easily achieved by the agency if it has employees with the right skills and good attitudes and is able to implement business strategies (Kaplan & Norton, 2001; Pfajfar et al., 2022; Amoako et al., 2022; Cosma et al., 2021).

Several studies on the implementation of the Balanced Scorecard (BSc) in hospitals are Citradika & Satrio (2021) on the Implementation of the Balanced Scorecard at the Regional General Hospital of Batang Regency. This study basically aims to determine the implementation of the Balanced Scorecard (BSc) method. The results of this study state that hospitals need to build participation and commitment from each employee, this is because their contribution affects the achievement of the hospital's vision and mission. Nurmaulidia et al. (2021) who conducted a study on Performance Assessment based on the Balanced Scorecard (BSc) at Hasanuddin University Hospital in 2020; Hafianti (2021) who conducted a performance measurement analysis using the Balanced Scorecard (BSc) method at the Padang Panjang City Hospital; Kasun (2021) who reviewed several studies on the implementation of the Balanced Scorecard (BSc) in hospitals, especially in Southeast Asia, concluded that the implementation of the Balanced Scorecard (BSc) can improve hospital performance. The results of the performance analysis can

Ibnu Sina Islamic Hospital Payakumbuh is one of the hospitals owned by the West Sumatra Islamic Hospital Foundation. The vision of Ibnu Sina Islamic Hospital Payakumbuh is to become a fully accredited hospital with sharia services in 2026. Ibnu Sina Islamic Hospital Payakumbuh has been fully accredited in 2023. Ibnu Sina Islamic Hospital Payakumbuh still uses performance measurements on financial or financial aspects only, not comprehensive and not yet non-financial perspective.

Customer perspectives such as measuring the quality of hospital services and the perspective of employee learning development and growth have not been measured well. Ibnu Sina Islamic Hospital Payakumbuh already has the quality of Ruhul Islam (Ruhis) services but its implementation has not been optimal. Ibnu Sina Islamic Hospital Payakumbuh requires a measurement system that is needed to measure whether the management has been operating well so far or in which part the weaknesses of the hospital need to be improved in the future. A performance measurement system based on the Balanced Scorecard (BSc) is needed by Ibnu Sina Islamic Hospital Payakumbuh as a reference for hospital management in planning, revising, creating existing work programs, as well as a tool for communication and aligning strategies between hospital departments (Rozner, 2013). Balanced Scorecard (BSc) can measure performance comprehensively, coherently, balanced, measurable from four perspectives, long-term, short-term, internal and external (Kaplan & Norton, 2001; Malek Pour & Ahmadi, 2024; Marcalla & Baculima, 2023; Nhung, 2025). Based on the above, the author is interested in further researching the Balanced Scorecard (BSc) method entitled "Analysis of Hospital Performance Measurement Case Study of Ibnu Sina Islamic Hospital Payakumbuh in 2023 with the Balanced Scorecard (BSc) Method".

## Methods

The researchers utilized descriptive-analytical methods within qualitative research design to evaluate performance measurement at Ibnu Sina Islamic Hospital Payakumbuh in 2023 through application of Balanced Scorecard (BSc). The study adopted qualitative methods to achieve comprehensive understanding about hospital performance because it matches the multiple

dimensions of the Balanced Scorecard framework. The researchers spent seven months between February and September 2024 to carry out their research which let them gather sufficient data and validate its accuracy and perform analysis.

Building upon Kaplan and Norton's strategic management model (1996) which integrates financial perspective with customer perspective and internal business process perspective and learning and growth perspective during this study. The researchers developed their conceptual framework using testimonies from national regulatory frameworks consisting of the Minister of Health Regulation (PMK) No. 30 of 2022 on hospital quality standards and the Minister of Health Decree (KMK) No. 1128 of 2022 concerning clinical expertise and the development of medical and information technology. The healthcare system standards in Indonesia received clarification from Ministerial Decree No. 30 of 2022 on hospital quality standards together with Decree No. 1128 of 2022 concerning clinical expertise and medical and information technology development.

The research variables structured themselves into different performance indicators representing the Balanced Scorecard perspective framework. The evaluation indicators followed a methodical selection process which combined a review of BSc-based hospital performance measurement studies with verification of strategy and operational needs of Ibnu Sina Islamic Hospital Payakumbuh. The economic efficiency effectiveness solvency and profitability ratios made up the indicators within the financial perspective. The customer perspective indicators at Ibnu Sina Islamic Hospital Payakumbuh include patient acquisition and retention figures as well as patient satisfaction scores together with complaint resolution efficiency and service quality delivery milestones. Business process metrics tracked by internal indicators showed operative efficiency through Bed Occupancy Rate (BOR), Average Length of Stay (ALOS), Bed Turnover (BTO), Turnover Interval (TOI) as well as clinical expertise development and service innovation initiatives. Learning and growth perspective indicators included assessments relating to employee productivity levels together with employee retention rates and staff satisfaction scores and employee participation in training programs as well as medical technologies and information system developments.

A combination of primary and secondary data sources collected data for performing a comprehensive and triangulation-based analysis. The study gathered primary data from key informants using semi-structured depth interviews conducted through purposive sampling. The research involved seeking input from hospital administration personnel as well as members from the quality management team and clinical departments leaders together with essential healthcare personnel. Informer selection criteria emphasized their professions together with professional duration and experience in performance activities as well as their familiarity with hospital strategic operations. A structured interview protocol directed the sessions by enabling thorough assessment of the Balanced Scorecard perspectives but allowing investigators to follow new interview directions when needed.

The research gathered secondary data by performing an organized review of administrative documents from within the hospital domain which encompassed financial reports together with operational metrics as well as quality reports and patient surveys and innovation documentation and strategic planning documentation. The data collection review focused on history-based performance examination across 2020-2022 periods to support longitudinal assessment and identification of evolving factors affecting hospital's 2023 results.

The analysis required stages running sequentially. The interview data was transcribed verbatim and subject to thematic content analysis method. The research codes were generated through both inductive and deductive processes which matched the four BSc perspectives and newly detected subthemes. The secondary data underwent systematic tabulation followed by a comparison to the Indonesian hospital standards together with established target benchmarks.

The achievement rates of quantitative performance indicators were calculated through descriptive analysis but qualitative indicators received their assessment based on their relationship to organizational performance outcomes.

Methodological triangulation provided a way to confirm findings by examining information from interviews and document analysis as well as direct observations. *άλυσις* of selected disagreement prompted rereanalysis with more informants or fact-finding questions as a continuation method. The researchers conducted member checking by showing initial research findings to selected participants for validation of accurate interpretation of institutional truths.

## Result and Discussion

Performance measurement of Ibnu Sina Islamic Hospital Payakumbuh was carried out with the Balanced Scorecard (BSc) method which can describe performance from four perspectives, namely finance, customers, internal business processes, and learning and growth (Kaplan & Norton, 2001). Performance measurement of the Ibnu Sina Islamic Hospital Payakumbuh by taking and processing secondary data in 2023 and several previous years as a comparison, while primary data is done using the interview method. Performance measurement in each perspective is carried out using certain indicators based on research that has been conducted at the hospital and based on the theory that there are also several related regulations.

### Financial Perspective Performance

The financial perspective was assessed using indicators such as economic ratio, efficiency, effectiveness, solvency, and rentability. Interview results provided nuanced insights into systemic financial challenges faced by the hospital.

*"The financial challenges we faced stemmed largely from urgent, unforeseen needs, such as establishing Covid-19 isolation units and rapidly acquiring specialized medical devices. These necessities, while vital for service delivery, were not anticipated in our original budget planning. This unplanned spending inevitably distorted our economic targets for the fiscal year." (Informant 1)*

The hospital system lacks sufficient capabilities in financial future prediction as well as resilience prevention. Budgets lack appropriate flexibility during unexpected events because the healthcare institution does not have sufficient reserves for emergency situations. The failure to predict such unexpected emergencies proves hazardous in healthcare institutions since unexpected emergencies are potential risks. Documented budget analysis reveals an 18% increase of financial costs in 2021 which stemmed directly from pandemic emergency needs. Hospital management might demonstrate superior adaptability rates than current financial performance assessments indicate because they relied on pre-precipitating plans alone.

*"Our increasing operational costs, particularly for the maintenance of aging infrastructure and essential medical equipment, often erode whatever gains we achieve through expanded services. Maintenance expenses are recurrent, predictable, yet we lack a sustainable strategy for managing them efficiently." (Informant 2)*

According to this statement the organization suffers from persistent financial loss because of planned delaying of needed maintenance alongside using only reactive repairs. The hospital fails to utilize preventative maintenance methods although they have identified asset aging problems which generate unnecessary financial expenses. Yearly maintenance expenses at the hospital grew at a steady rate of 12% annually according to documentation reviews but exceeded the institution's revenue growth. This data demonstrates a fatal problem between hospital financial intentions and operational sustainability planning. Without proactive asset management, the hospital's long-term financial viability is threatened, undermining even strong operational revenue performances.

*"Although we have achieved financial independence by covering operational costs through our service income, strategic reinvestments in infrastructure and technology are postponed repeatedly due to immediate cash flow priorities. We are, essentially, surviving but not progressing." (Informant 3)*

An operation-focused survival strategy exists within this financial statement which sacrifices long-term planning to focus on immediate survival needs. Service-based financial independence is commendable but an insufficient financial structure appears evident through the lack of surplus funds for capital spending. Secondary financial documents confirm that capital investment received less than 5% of total revenue during the three-year period from 2021 to 2023. Such reactive behavior presents the hospital with a competitive disadvantage because peers undertake modernization while diversifying their patient services.

*"Meeting revenue and effectiveness targets is an accomplishment, but our operating margins are precariously thin. Any minor revenue disruption or cost escalation could destabilize our financial standing quickly." (Informant 4)*

The achieved effectiveness ratios fail to reveal complete organizational structural deficiencies which exist within the system. The small amount of profits shows that the hospital maintains an unstable fiscal position because it leaves the institution vulnerable to economic shifts and unanticipated regulations. Internal financial reports from 2020 through 2023 document marginal profit ratios between 3–5% which fails to establish sufficient business safety measures. The strategic requirement encompasses two priorities including revenue expansion alongside strict cost containment efforts together with margin enhancement programs.

The financial perspective performance of hospitals as public service institutions is measured based on the principle of value for money, namely using economic ratios, efficiency ratios and effectiveness ratios (Matos et al., 2021; Ditha et al., 2025; Turcotte-Tremblay et al., 2016).

The economic ratio describes the economy in using the budget and the accuracy in management and avoiding waste (Hasibuan, 2023). The uneconomical financial ratio of the Ibnu Sina Islamic Hospital in Payakumbuh shows that the hospital has not been able to manage its expenses efficiently and carefully so that it exceeds the set budget. Based on financial report data in 2021 and 2022, the hospital's expenditure budget is greater because it includes maintenance costs, where the hospital opens a Covid isolation room and purchases of medical devices which of course incur additional costs. The measurement of the efficiency ratio describes the level of hospital independence which is the ability to finance all its expenses from functional income obtained from service services (Simanjuntak et al., 2024; Yuniarti et al., 2020). The efficiency ratio of the Ibnu Sina Islamic Hospital in Payakumbuh is efficient, meaning that the hospital is financially independent. The effectiveness ratio describes the level of hospital income achievement so that the effectiveness ratio is obtained by comparing the hospital's functional income with the target. The effectiveness ratio of the Ibnu Sina Islamic Hospital Payakumbuh is considered effective, namely it has reached an effective level (>100%).

The level of financial independence of the hospital is based on the hospital's ability to pay off all obligations or debts owned by the Ibnu Sina Islamic Hospital Payakumbuh in the short and long term which are quite good in covering its obligations (solvency ratio). The ability of the Ibnu Sina Islamic Hospital to generate profits in the 2020-2023 period is not good (rentability ratio). Although the Ibnu Sina Islamic Hospital Payakumbuh has not generated good profits, the level of the hospital's ability to generate profits has increased from year to year (rentability ratio 2020-2023). The Ibnu Sina Islamic Hospital Payakumbuh still needs a lot of funds, especially in fulfilling the completeness of facilities and infrastructure such as inpatient rooms that meet standards, namely based on the Regulation of the Minister of Health, Republic of Indonesia Number 40 of 2022 and Government Regulation Number 47 of 2021. The

immaturity of the planning of the Ibnu Sina Islamic Hospital Payakumbuh causes problems in financial performance and service performance. The Hospital must make a planned and systematic long-term financial plan by considering non-financial factors that can influence it (Hafianti, 2021; Creixans-Tenas et al., 2020).

The purpose of measuring financial performance in addition to assessing increased revenue, cost efficiency and increased productivity, also assesses increased asset utilization (Kaplan, 2010). Ibnu Sina Islamic Hospital Payakumbuh is equipped with a number of sophisticated equipment such as phaco emulsification eye equipment, keratometer and slitt lamp, a number of ENT equipment, 4-dimensional USG and echocardiography which must be utilized optimally to generate income. Ibnu Sina Islamic Hospital Payakumbuh can cooperate with other hospitals in terms of supporting examinations or treatment by utilizing the equipment.

### **Customer Perspective Performance**

In this study, customer perspective performance is assessed from patient acquisition, patient retention, patient satisfaction, complaint handling and service quality. New patient acquisition shows fluctuating results, except for emergency patients who have decreased. Retention of old patients has increased above 60%, where this achievement is very good because it exceeds the probability of retaining old customers which is 60-70%, this increase shows a very high level of patient loyalty. The customer perspective examined patient acquisition and retention, patient satisfaction, complaint handling, and service quality outcomes.

*"While patient loyalty among our existing clientele remains strong, particularly in specialized services, our efforts to attract new patients, especially in emergency care, have been less effective. This decline in new patient influx signals the need for a reevaluation of our marketing and service differentiation strategies." (Informant 5)*

The statement demonstrates a business problem that arises from unequal efforts between patient hold and new patient recruitment strategies. A positive internal loyalty profile cannot guarantee market sustainability because stagnant new demographic enrollment stands as a substantial long-term risk. The failure of emergency services represents one of the main factors causing hospitals to lose their visibility. New emergency patient admission numbers decreased by 8% based on secondary data during 2023. Service portfolio attractiveness together with hospital brand strategies need immediate strategic restructuring to preserve growth trajectory.

*"Although we pride ourselves on resolving patient complaints expediently, the recurrence of certain issues—particularly around outpatient waiting times—suggests that our corrective actions often address symptoms rather than root causes." (Informant 6)*

A timely management of customer complaints proves operational responsiveness. Pathological service design problems emerge from the systemic inability to prevent service incidents from recurring. Multiple complaints about outpatient delays appear in the 2023 logs after formal resolution of each separate incident. The analysis indicates that operational standard corrections fail to reach the level of meaningful quality development which suggests superficial touch-ups take precedence over substantial institutional improvements. The Critical Quality Improvement (CQI) initiatives need to transition their focus from fixative to preventive operational models.

*"Many patients appreciate the professionalism of our clinical care, yet administrative touchpoints such as registration and discharge processes continue to be areas of dissatisfaction, undermining the overall patient experience." (Informant 7)*

The view highlight that exceptional medical results lack sufficiency when management problems create poor service quality. No aspect of the patient experience remains untouched so weaknesses in non-clinical interactions can harm how patients view the brand. Survey

results demonstrate outpatient satisfaction rates standing at 78.33% which presents a lower value than the inpatient satisfaction rating. Every stage of service delivery needs an integrated patient experience management solution to fulfill its essential requirements.

*"Our initiative to integrate Islamic values into hospital operations through Ruhul Islam services is commendable; however, inconsistent implementation across departments dilutes its intended impact on patient and community trust." (Informant 8)*

Religious care models that create distinctive health services produce substantial market advantages which organizations can capitalize. Improper application of religious care models poses the dual threat of harming public perception and causing staff members to become bewildered about organizational culture. Results from internal audits verified that religious standards remained complete only at 70% of the evaluated departments. The hospital loses its unique brand strength because of unstandardized enforcement which requires central management along with ongoing staff engagement efforts to spread Ruhul Islam values throughout the organization.

The results of the patient satisfaction survey at the Ibnu Sina Islamic Hospital Payakumbuh in 2023 were good (80.04%), meaning that the service in general was in accordance with patient expectations. The lowest assessment element was in outpatient services (78.33%). Based on information obtained from informants, the Ibnu Sina Islamic Hospital Payakumbuh has continued an innovation to speed up the outpatient process such as online registration. However, the hospital must also objectively measure the time required in the service process. Measuring service waiting time is part of the hospital performance assessment in accordance with applicable regulations (Khan et al., 2021; Ferreira et al., 2023). This will facilitate evaluation so that it can improve the speed of service.

The speed of hospital services can be affected by the accumulation of patients on certain days, causing long queues. For this reason, hospitals must regulate specialist polyclinic services. Information obtained by informants that the accumulation of specialist polyclinics, which on average open their services after 14.00 WIB, is related to the lack of permanent doctors. Performance measurement on the complaint handling indicator at the Ibnu Sina Islamic Hospital Payakumbuh is very good (100%), meaning that all written complaints can be handled. Good complaint handling can improve the hospital's value, increase patient satisfaction and provide information and opportunities for the hospital to improve its services (Li et al., 2024; Van Dael et al., 2022). Very good complaint handling can be linked to a very good level of patient satisfaction. The informant emphasized that every complaint received is handled directly per case by involving the complaint team and related parties according to the complaint flow. This shows that the hospital is alert and responsive in dealing with patient complaints.

The good satisfaction rate accompanied by good complaint handling is certainly expected to increase the number of patient visits, both outpatient, emergency, and inpatient. The average growth of outpatient and emergency visits has increased every year. The highest increase in the average growth of outpatient, emergency and inpatient visits in 2022. The growth of outpatient and emergency visits is influenced by patients within the city, while inpatient care is greatly influenced by visits from patients from outside the city. The increase in patients outside the city shows that the market share of the Ibnu Sina Islamic Hospital Payakumbuh includes patients from outside the city of Payakumbuh. This increase is of course a good thing. According to informants, the increase in visits from patients outside the city shows that the Ibnu Sina Islamic Hospital Payakumbuh is in demand by outsiders and the further development of the hospital will target out-of-town patients. Its strategic location and the availability of public transportation that passes through it make the hospital easy to reach for patients from surrounding cities and districts.

Visits of inpatients from within the city must still be a concern for the Ibnu Sina Islamic Hospital Payakumbuh. There is a possibility that there is a tendency for Payakumbuh residents to prefer seeking treatment at regional or private hospitals around Payakumbuh or that the health status of patients within the city has improved, resulting in a decrease in the number of visits for treatment. Based on information from informants, it was found that the largest hospital income comes from patient services (98%) so that the amount of income will be influenced by the number of patient visits. From 2020 to 2023 there was an increase in income in line with the increase in the number of outpatient, emergency, and inpatient visits.

Ibnu Sina Islamic Hospital Payakumbuh has quality of service in achieving effective, efficient and safe service conditions for patients. The quality of hospital services uses national quality indicators, the level of infection control prevention service units and the ruhul Islam unit. The national quality indicators of Ibnu Sina Islamic Hospital Payakumbuh in 2023 that have not been achieved are compliance with the use of personal protective equipment, compliance with doctor's visit times and efforts to prevent the risk of patient falls. The quality committee of Ibnu Sina Islamic Hospital Payakumbuh reports quality to the director every quarter and the director provides recommendations for follow-up so that the achievement of indicators can be on target. Phlebitis Rate Incident at RSI Ibnu Sina Payakumbuh for the period January-December 2023 averaged (1.5‰).

The increase in cases exceeded the standard set in accordance with PMK 27 2017, which was (1‰) the incidence of phlebitis in 2023 occurred because there was still the provision of concentrated osmolality fluids to patients, a lack of uniform understanding in seeing signs of phlebitis in patients, the implementation of bundles in some rooms was not optimal. The surgical site infection that occurred in February was a Phaco infection, which was caused by a lack of cleanliness and patient care at home. The incidence of surgical site infection (IDO) in August was in the case of Sectio Caesarea (Sc), where the patient had another disease, namely Systemic Lupus Erythematosus (SLE). The quality of Ruhul Islam (Ruhis) services at the Ibnu Sina Islamic Hospital Payakumbuh in 2023 for inpatients/room visits has not been achieved. The quality of service at the Ibnu Sina Islamic Hospital Payakumbuh in order to achieve its standards requires commitment and responsibility from all service personnel in the hospital.

The Hospital Director plans, develops and implements a quality program. The head of the service unit participates in the hospital quality program by monitoring and improving specific patient care that applies in his unit. This can be seen in the performance report of the quality committee, PPI committee and Ruhul Islam (Ruhis), every quarter this performance achievement is presented to management involving the head of the room to find out the extent of the quality performance achievement each quarter, in the coordination meeting the follow-up and target achievements are discussed for the future, according to the information obtained from both informant statements and secondary data. Increasing the number of patient visits must be done through good strategic planning. In Newman et al. research (2021) which conducted an analysis of the hospital's strategic design to increase patient visits, the strategies chosen for the hospital's strategic plan were service development and types of services, marketing program development, technology development, HR development, customer satisfaction, and building relocation. The informant's statement that

### **Internal Business Process Perspective Performance**

Internal business processes were examined through operational indicators (BOR, ALOS, BTO, TOI), clinical expertise enhancement, and innovation activities.

*"The persistently low BOR figures do not merely reflect fluctuating patient volumes but point to systemic inefficiencies in optimizing facility usage and aligning service offerings with patient demand patterns." (Informant 9)*

The hospital's bed occupancy levels that stay under 40% reveal a dual issue caused by external market forces as well as internal service attractiveness issues matching available beds. The analysis demonstrates insufficient development of specialized services which would attract inpatient cases. Operational planning needs a transformation from traditional static capacity models toward demand-based dynamic service design.

*"We face a paradox where infrastructure exists, but workforce limitations, particularly in nursing staff, constrain our ability to fully utilize these assets, leading to closed wards and service restrictions." (Informant 10)*

The examination demonstrates a failed resource orchestration system because buildings without matching personnel creates a waste from previous capital expenditures. The HR records revealed that nursing staff numbers remained below desired optimum levels by 10–15%. The integration of capacity assessment between physical infrastructure and human workforce resources leads to maximum operational and capital efficiency.

*"Our outpatient services experience critical bottlenecks because most specialist doctors concentrate their consulting hours into short afternoon windows, resulting in congestion and patient dissatisfaction." (Informant 11)*

The current scheduling practices demonstrate multiple operational inefficiencies which lead to reduced efficiency during patient care. Medical specialist schedules distributed through hospital rosters displayed more than 60% concentration during the afternoon hours after 2 PM. The most crucial requirement now is equal distribution throughout the day because this step will lower patient waiting time length and increase operational stability along with service delivery speed.

*"Most innovation initiatives undertaken focus on administrative improvements, such as digital registration, with little corresponding innovation in core clinical processes that directly impact patient care quality." (Informant 12)*

Patient quality measures remain primarily unaffected by implementation of management developments in healthcare systems. The current innovative approach shows no connection to improving medical excellence standards. Secondary documentation reveals that all 75% of recorded innovations belonged to non-clinical areas. The strategic benefits will be maximized when innovation strategies shift their focus toward optimizing services and clinical processes.

Internal business perspective performance can be assessed by bed occupancy rate (BOR), average days of care (ALOS), bed occupancy rate (BTO), and internal turn over (TOI), clinical expertise and service innovation that illustrates the efficiency and quality of inpatient services (Ministry of Health, 2011). The BOR and BTO values that are still below the 2005 Ministry of Health and 2011 Ministry of Health standards mean that bed utilization is still low. Based on information that can be taken from informants, the cause of the BOR figure not being achieved at the Ibnu Sina Islamic Hospital Payakumbuh is the decline in inpatient visits. BOR is related to visits to the ER and polyclinic patients, the contribution to inpatient care must be reviewed again whether these diseases do not need to be treated or whether we ourselves are not careful in seeing the criteria that can actually meet inpatient care. Inpatient rooms that are still boxed, where there are rooms that are less effective and rarely opened due to limited nursing staff and many nurses who are less productive due to illness. Other possible causes are lack of promotion by officers, competition from other hospitals, or it could be a customer factor, namely the decreasing interest in inpatient visits due to inadequate facilities and infrastructure. However, according to the informant's opinion, monitoring and evaluation, especially medical staff, both general practitioners and specialist doctors, need to be improved, staff coaching in the field aimed at motivating patient care, both outpatient and emergency, according to research by Rosita and Tanastasya, factors that need to be further analyzed as the cause of low BOR are internal factors of the hospital, namely culture, value systems, leadership, management

systems, information systems, infrastructure, human resources, marketing, image and others, external factors of the hospital, namely geographical location, socio-economic conditions of consumers, community culture, suppliers, competitors, local government policies, regulations, and others (Rosita & Tanastasya, 2019).

BOR, ALOS, BTO, and TOI indicators affect financial performance. This is based on research by Astuti and Hariani (2020) which concluded that BOR is one of the main factors that needs attention to increase the financial independence of hospitals. Performance in inpatient services is influenced by the service process, most of which is carried out by paramedics such as doctors, nurses, midwives and other officers, so evaluation and monitoring are needed so that employee competencies can be measured such as clinical audits and OPPE. According to Kaplan (2010) there are three main components in the internal business process perspective, namely the innovation process, operations, and processes

### **Performance Growth and Learning Perspective**

This dimension evaluated employee training, productivity, retention, satisfaction, and technological adaptation.

*"Our current training programs are fragmented and lack progression frameworks, making it difficult for employees to systematically enhance their skills and align with evolving hospital needs." (Informant 13)*

Service quality diminishes and employee morale suffers because the organization lacks consistent learning opportunities to develop human capital. Only 12.5% of staff engaged in training activities while the accepted level of participation should reach 60%. The healthcare sector requires an essential training system based on competencies that connects to career development programs to establish strong institutional learning capabilities.

*"High staff turnover, especially among younger clinical personnel, reflects dissatisfaction with career advancement opportunities and remuneration competitiveness compared to private sector offerings." (Informant 14)*

Organizational culture and reward system problems beneath retention difficulties exist in the organization. Service stability risks instability and knowledge continuity because the turnover rate exceeds acceptable norms at 8.4%. The organization requires a strategic human resource model that links career progression to competitive compensation packages and strengthens corporate culture to maintain staff retention.

*"While our acquisition of advanced medical technologies marks significant progress, the underutilization of these assets due to insufficient technical training limits their potential impact on service differentiation and revenue generation." (Informant 15)*

When technology investment does not match human capability it decreases return on investment. High-value equipment showed utilization reports which showed their operation was idle between 30 to 40 percent of the time. Enhancing the link between technological advancement and specific competency growth needs to become an essential organizational approach focusing on human resources as well as operations.

*"The hospital's commitment to Islamic service values through Ruhul Islam is genuine, but employee engagement remains sporadic due to lack of ongoing reinforcement and structured cultural programs." (Informant 16)*

The current implementation of organizational culture initiatives happens sporadically rather than following operational routines of daily work. The data collected by Ruhis showed that spiritual activities which were mandated by the hospital were only performed by half of the healthcare staff. Essential integration of cultural reinforcement methods into human resource practices alongside performance evaluation processes will strengthen the hospital's mission and

service philosophy alignment. Performance measurement in the growth and learning perspective in this study consists of employee productivity, employee retention, HR development, employee satisfaction, medical technology development and information technology development. The employee productivity figure of Ibnu Sina Islamic Hospital Payakumbuh in 2023 is still below 25 million/year, which is IDR 23,628,230, meaning that Ibnu Sina Islamic Hospital Payakumbuh has not reached the target set by the West Sumatra Islamic Hospital Foundation. Based on information from informants, Ibnu Sina Islamic Hospital Payakumbuh has made a number of efforts to increase employee productivity.

Productivity assessment is related to operations, where maintenance costs are high, the hospital building is old, and medical equipment also needs to be repaired. Of course, this must be a concern, namely how to utilize existing human resources to be more productive in generating income. The employee turnover rate at Ibnu Sina Islamic Hospital Payakumbuh in 2023 was 8.4% (standard <5%), meaning that Ibnu Sina Islamic Hospital Payakumbuh was unable to maintain the number of its employees. Factors that need to be considered in employee turnover are job satisfaction, work environment conditions, organizational culture, organizational commitment, and individual characteristics (Ahmad, 2018; Lin & Huang, 2021; Serpian et al., 2016).

Table 1. *Plan Of Action(POA) Short Term*

<b>Activity</b>	<b>Objective</b>	<b>Involved Parties</b>	<b>Time</b>
Hospital promotion program planning	Preparation of promotion programs and budgets: targets, size, and objectives	Director, Head of HR, General Affairs, and Planning	Beginning of the month
Training program development	Preparation of program and budget: targets, size, and objectives. All employees involved	Director and all management	Beginning of the month
Program socialization and building employee commitment and motivation	To inform, understand, and build commitment and motivation among employees in implementing performance programs according to their respective roles	Director, all management, and employees	Monthly
Implementation of the work program	Implementation of the work program	All employees	Beginning of the month
Work program reporting	Evaluation of program implementation	Director and all management	Quarterly

The results of performance measurement at the employee training level in 2023 were very low (12.5%), and still far from the Ministry of Health standard of > 60%. The quality of Islamic Spirit (Ruhis) services at the Ibnu Sina Payakumbuh Islamic Hospital in 2023 in employee services that were not achieved were employee compliance in following the recitation of the Koran, employee compliance in following the Al-Qur'an study forum activities and officer compliance in following daily guidance (2 times a day).

Table 2. *Plan Of Action(POA) Long Term*

<b>Activity</b>	<b>Objective</b>	<b>Involved Parties</b>	<b>Time</b>
Addition of permanent consultant doctors	Preparation of promotion programs and budgets: targets, size, and goals	Foundation, Director, Head of Medical Division, and Head of General Affairs	Month 12

Addition of superior service types	Preparation of programs and budgets: targets, size, and goals	Director and all management	Month 12
New building planning	Preparation of programs and budgets: targets, size, and goals	Foundation, Director, and all management	Month 12

The statement from the informant was that the Ibnu Sina Payakumbuh Islamic Hospital had fulfilled the mandatory training that must be provided to its employees, in addition there was internal training (in-house training), but due to limited training space, a narrow prayer room, the person in charge of Islamic Spirit who was only one person and the resource person so that the training was not in accordance with the target of the Hospital. The Ibnu Sina Payakumbuh Islamic Hospital must further improve training for its employees and spiritual guidance for employees so that the vision, mission and goals of the hospital, namely sharia services, are achieved. Every hospital employee must meet the training target in terms of quantity (20 hours in one year) (Ministry of Health, 2008). In addition, the quality/type of training must also be considered, which of course is also adjusted to the needs of the hospital. Efforts made by the hospital to evaluate employees in terms of their expertise and competence can be used to consider further training needed by the employee.

### Conclusion

The conclusion of the research results regarding the analysis of performance measurement of the Ibnu Sina Islamic Hospital Payakumbuh using the Balanced Scorecard (BSc) method in 2023 is as follows: a) The performance of the financial perspective on the effectiveness ratio and efficiency ratio has been achieved, but the economic ratio has not been achieved where the realization of expenditure is more than the expenditure budget set by the hospital; b) Customer perspective performance in terms of patient satisfaction, complaint handling is achieved, the average growth of outpatient visits has increased. The average growth of emergency and inpatient patients has decreased. The quality of service is not achieved due to the lack of commitment from employees to maintain and improve the quality of the hospital; c) The performance of the internal business process perspective on the TOI, clinical expertise and innovation indicators was achieved, but the bed occupancy rate (BOR), ALOS and BTO were not achieved due to a decrease in inpatient visits. Performance perspective learning And growth on indicator The development of medical technology has been achieved, but employee retention, employee training, employee productivity, development of information technology where the implementation has not been achieved (performance has declined) due to the lack of facilities, infrastructure and evaluation from management to improve employee performance.

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