MEASURING REGIONAL PUBLIC HOSPITAL (RSUD) DAYA MAKASSAR PERFORMANCE WITH CONTEMPORARY MANAGEMENT ACCOUNTING APPROACH

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ABSTRACT
This research aims to look at how the mechanism of performance evaluation and measurement using contemporary management accounting methods to provide comprehensive and long-term insightful performance information and identify critical success factors. This research uses primary and secondary data through questionnaires, interviews and written data documentation. Data analysis method used is strategy mapping approach using the Balanced Scorecard. The results showed that the performance of Daya Makassar Hospital was stated to be good. It refers to the four perspectives of the assessed Balanced Scorecard. From the customer's perspective, it can be stated as good at the level of satisfaction of patients who are satisfied. From an internal business perspective it is also said to be good by looking at each of the overall assessment indicators as well. In the perspective of growth and development is also expressed well by looking at indicators that meet the standard. From a financial perspective it is declared good because it has reached a level of efficiency.

Key Words: *Contemporary Management Accounting, performance Assessment, Balanced Scorecard, RSUD Daya Makassar.*

I. INTRODUCTION

Assessment of company performance is important in business to find out and evaluate the effectiveness of implementing business strategies. Performance appraisal can detect weaknesses or deficiencies in the implementation of the strategy, and continuous improvement is made.

Performance appraisal and measurement so far can also be used as a basis for determining a proper reward or reward system. Companies in measuring performance generally focus on financial performance because it is more measurable. As explained (Maith, 2013) that seeing the liquidity ratio has increased, the company's condition is categorized as good (liquid). Solvency ratios explain the company's capital is sufficient to guarantee debt, so the company is said to be in good condition (solvable). The ratio of activity increases, so the company is said to be in good condition. The profitability ratio increases so that it can be said the company is in a good position. The same is explained by (Widati, 2012) who see Capital Adequacy Ratio (CAR) and Loan to Deposit Ratio (LDR), Debt to Equity Ratio (DER) and Return on Assets (ROA) as indicators of Banking Performance.

Performance measurement with this system causes the company's orientation to only short-term profits and tends to ignore important things as a determinant of long-term success. Performance measurements that focus on the financial side alone are less able to measure the performance of intangible assets such as corporate intellectual assets. This performance measurement is less able to tell much about the company's past, less attention to the external sector.

Referring to the contemporary paradigm, measuring a company's performance not only looks at its financial aspects, but also looks at the performance of intangible assets. By looking at non-financial performance, according to (Pratiwi, 2010) the company is able to translate strategies into operational activities to achieve short and long-term goals efficiently. The scorecard serves as a controlling tool for companies to utilize rational resources. According to (Sarjono et al., 2010) The performance of PT Dritama Brokerindo that has traditionally been measured, the management did not get clear information, especially the non-financial aspects of the company. After implementing a performance measurement system with the Balanced Scorecard, the company gets comprehensive information about the company's actual condition.

Kaplan and Norton (1990) in (Retnawan et al., 2016) stated that to measure executive performance in the future required a comprehensive measure that includes four perspectives, namely financial perspective, customer perspective, internal business perspective, and growth and learning perspective, which known as the Balanced Scorecard. The balanced scorecard is used to balance attention on financial and non-financial performance, as well as short-term and long-term performance.

The financial perspective shows whether the planning, implementation, and implementation of the strategy provides fundamental improvements, reflected in objectives specifically related to profit. Customer perspective shows increased realization and customer satisfaction. Internal perspective evaluates the expectations expected by customers through improvements to internal processes. Growth and learning perspectives can measure through continuous improvement and innovation of the own products.

The hospital is one of the organizations engaged in the field of health services which in its operational activities prioritizes social and economic aspects which must be able to provide accountability, both financially and non-financially. It needs performance measurements that cover all aspects. Research on the application of the Balanced Scorecard in hospitals has been investigated by (Rumintjap, 2013) which concludes that there are several variations in the achievement of results. Growth and learning perspectives are still considered lacking, while the other three perspectives are considered to be good enough. Balanced Scorecard is suitable to be applied in hospitals because it can provide a more structured and comprehensive picture compared to traditional systems that are still used today.

Regional Public Hospital (RSUD) Daya Makassar tries to provide professional services and improve the quality of health services to the community. So far the performance measurement is still using the traditional method, by comparing the target with the realization of revenue received by the hospital and the standard size of hospital services. Based on these conditions, the researchers measured performance with the Balanced Scorecard approach.

This research aims to look at how the mechanism of performance evaluation and measurement using contemporary methods to provide comprehensive and long-term insightful performance information and identify critical success factors

II. RESEARCH METHOD

Research Location and Time

The research is located in the Regional Public Hospital (RSUD) Daya Makassar is a non-profit organization oriented to community service. Regional Public Hospital (RSUD) Daya Makassar is considered suitable as a research object because it meets the quality standards as a good hospital.

Data Types and Sources

1. The types of data used by researchers are:
   a. Quantitative data is data in the form of figures covering financial statements for 2014-2015
   b. Qualitative data is a collection of non-numerical data as a descriptive in nature, such as the hospital's short history, entity structure, and service facilities.
2. Sources of data are:
   a. Primary Data, in the form of interviews with the hospital regarding their satisfaction with the hospital's services
   b. Secondary data, in the form of evidence, records, or historical reports that have been arranged in a published and unpublished archive. In this research, the secondary data which is used come from the data of Regional Public Hospital (RSUD) Daya Makassar in the form of written data performance measurement and planning at 2014-2015. These data include financial data, performance reports on hospital service standards, employee data, an overview of the organization, and organizational policies related to hospital performance processes.

Data Collection Method

The methods used for data collection in this research include:
1. Questionnaire, to obtain relevant information with the highest possible reliability and validity and to find out how much the level of hospital customer satisfaction.
2. Documentation, done by collecting financial data, customer perspective data, internal business process data, and learning and growth data.
3. Interviews, conducted to find out and collect data about the internal business processes of the hospital by conducting question and answer directly with the hospital.

Data Analysis Method

This research is descriptive in nature and uses analysis with a strategy map approach which is a diagram that shows the vision, mission, organizational strategy implemented in daily activities in each business unit by using KPI (Key Performance Indicator). KPI is a measure of a company's performance that reflects the goals to be achieved by the company.

1. Customer Perspective

Measuring the level of customer satisfaction with service quality and hospital image is measured by distributing questionnaires to employees and patients at RSUD Daya in

Makassar, it is expected to improve management performance in improving service delivery, responsiveness, and service quality to customers (patient).

Consumer satisfaction index (IKK) is the result of the sum of values obtained from respondents as formulated by Sugiyono (2002: 79) as follows:

IKK = PP Description:
IKK = Customer Satisfaction Index
PP = Perceived Performance

The satisfaction interval uses the following formula:

$\text{Interval} = (IK_{maxs} - IK_{min}) : 5$

$IK_{maxs} = PP \times R \times EX_{maxs}$

$IK_{min} = PP \times R \times EX_{min}$

Note :
PP = the number of question items
R = number of respondents
EX$_{maks}$ = the maximum score that can be given
EX$_{min}$ = the minimum score that can be given

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After IKK value is obtained, the next step is to categorize the minimum value that must be obtained by the respondent by looking at the minimum value that must be achieved by all respondents. These value categories are as follows:

Strongly Disagree (STS) : the score is 1
Disagree (TS) : the score is 2
Disagree less (KS) : the score is 3
Agree (S) : the score is 4
Strongly Agree (SS) : the score is 5

2. Perspective of Internal business processes

The perspective of internal business processes can be measured by:

1. The process of innovation, it will determine how much the level of improvement in the quality of services offered in terms of the availability of new medical equipment.
2. Operational processes (services), reflecting the activities carried out by hospitals in providing fast and appropriate services and the availability of medical and paramedical personnel.
3. Efficiency after-service services, the availability of hospital patient medical records. Medical records or records serve as documentation of the results of examinations of

patients who have done medical check-ups so that it helps medical personnel to make further diagnoses when patients come for treatment again.

3. Learning and Growth Perspective

Measuring the performance of learning and growth perspectives:

a) $Employee\ Productivity = \dfrac{Operating\ Income}{Number\ of\ Employees}$

b) $Employee\ Retention = \dfrac{Number\ of\ Employees\ left}{Total\ Employees\ in\ the\ Current\ Year}\ x\ 100\%$

4. Financial perspective

The financial perspective is a very important measure in summarizing the performance of the economic actions that have been taken. Financial performance measures provide an assessment of the financial targets achieved by the organization in realizing its vision and mission. The financial perspective can be measured as follows:

a) $Revenue\ Growth = \dfrac{Income\ 2015 - Income\ 2014}{Income\ 2014}\ x\ 100\%$

b) $Total\ Asset\ Turnover = \dfrac{Income}{Total\ Asset}\ x\ 100\%$

c) $Total\ Cost = Direct\ Expenditure + Indirect\ Expenditure$

d) $Revenue\ Budget\ Realization = \dfrac{revenue\ realization}{Budget\ Amount}\ x\ 100\%$

Table 2 The Four Perspectives Computation Tab

Perspektive of BSC	Indicator	Measurement
1. Customer Perspective a) Customer Satisfaction	▪ Increased customer satisfaction (price – servis – quality)	▪ Questionnaires on customer satisfaction

2. Internal Business Process Perspective
   a) Innovation process
   b) Operational process
   c) After-service services
	▪ Increased innovation in terms of availability of new equipment
	▪ Improving the quality of hospital services
	▪ Availability of medical records
		▪ Interview with the hospital
		
		▪ Interview with the hospital
		▪ Interview with the hospital

3. Learning and Growth Perspective a) Employee productivity	▪ Increased employee productivity ▪ Decreased employee retention rates	▪ Comparison between operating income and number of employees ▪ Comparison between the

b) Employee retention		number of employees leaving with the total employees for the current year

4. Financial Perspective
  a) R e v e n u e G r o w t h
  b) *Total Asset Turnover* (TATO)
  c) *Total Cost*
  d) Revenue Budget Realization
	▪ There was a revenue growth from 2014 to 2015
	▪ *Total Asset Turnover* (TATO) enhancement
	▪ Decrease in *total cost*
	▪ Realization of revenue budget targets
		▪ Percentage of increase in income 2014-2015Persentase pendapatan terhadap total asset
		▪ Annual expenditure realization ratio
		▪ Percentage of achieving total budget revenue

Source: Nofral (2013)

III. RESEARCH RESULT

From the explanation above, it will be possible to conduct a performance evaluation with a balanced scorecard at the Regional Public Hospital (RSUD) Daya Makassar City, as follows:

1. Customer Perspective

Measuring the level of customer satisfaction can be seen from several indicators, namely: price, service and quality as measured by distributing questionnaires to patients. The dissemination process is carried out by distributing questionnaires to inpatients (especially internal care) on the results of this research. The number of questionnaires distributed to customers was 39 and all of them fulfilled the requirements for processing, while the total questions in the questionnaire were 8 (eight) questions. Based on the analysis method described in chapter 3, then to find out the level of customer satisfaction can be seen from the following calculations:

$$IK_{maxs} = PP \times R \times EX_{maks} = 8 \times 39 \times 5 = 1560$$
$$IK_{min} = PP \times R \times EX_{min} = 8 \times 39 \times 1 = 312$$
$$Interval = (1560 - 312) : 5 = 249{,}6$$

Note :
a. $312 - 561{,}6$: categorized as very dissatisfied
b. $561{,}7 - 811{,}2$: categorized as dissatisfied
c. $811{,}3 - 1060{,}8$: categorized as quite satisfied
d. $1060{,}9 - 1310{,}4$: categorized as satisfied
e. $1310{,}5 - 1560$: categorized as very satisfied

Based on the calculation above, it can be seen IKmax = 1560 and IKmin = 312 with 249.6 intervals. So the level of customer satisfaction with RSUD Daya Makasar is categorized as satisfied when it is at intervals of 1060.9 up to 1560.

2. Perspective of Internal Business

In this perspective, measurements are seen from three parts namely the innovation process, the operational process (service), and the after-service process. Data obtained from this perspective is the result of an interview with Hj. Nurbaya, SKM in the field of planning and development of medical services. The results of the interview are described as follows:

a. Innovation Process

From the interviews conducted, it can be seen that the Regional Public Hospital Daya Makassar is currently in the optimization stage of the transition from a puskesmas to a regional general hospital. So the innovations are still carried out in stages. The efforts undertaken include the provision of facilities and infrastructure, improving the quality of human resources by conducting symposiums and training, as well as providing new equipment. In terms of the supply of medical equipment at this time, the Regional Public Hospital Daya Makassar is a bit reaching the maximum stage considering that the Regional Public Hospital Daya Makassar is a municipal government hospital, so the procurement of equipment is limited according to the funds provided by the city government.

b. Operational Process

The service process in handling emergency patients in the Regional Public Hospital Daya Makassar provides Emergency Installation (IRD) facilities, fast response that serves patients classified as emergency departments for 24 hours. It consists of 10 general practitioners and 33 nurses who are on standby 24 hours. Regional Public Hospital (RSUD) Daya Makassar also provides a public relations department to handle complaints experienced by patients.

The level of availability of medical and paramedical personnel at the Regional Public Hospital Daya Makassar was assessed as having met the service standard which consisted of 615 medical and paramedical personnel.

c. After-service services

The after-service services provided by the Regional Public Hospital (RSUD) Daya Makassar are the availability of the medical records department to help the diagnosis as early as possible, develop data management which includes the management and presentation of data analysis, and help complete the medical record status in accordance with medical record standards. With the medical record, all the patient's medical history after being treated at the Regional Public Hospital (RSUD) Daya Makassar has been documented and if the patient wants to go back to treatment then the disease can be diagnosed faster by looking at the medical record.

3. Learning and Growth Perspective

Performance assessment of growth and learning perspective is the most fundamental perspective in the balanced scorecard. Growth and learning perspective will try to see how an organization's efforts to maintain intangible assets they have, namely employees. The performance perspective of growth and learning is measured using two assessment indicators namely employee productivity and employee retention.

a. Employee Productivity

The indicator of employee productivity aims to measure the increase in employee productivity as measured by comparing the revenue of health service fees with total employees.

Employee Productivity 2014 $= \frac{Rp\ 21.474.990.756}{619} =$ Rp 34.693.038 each employee/year

Employee Productivity 2015 $= \frac{Rp\ 29.908.378.195}{615} =$ Rp 48.631.509 each employee/year

Table 3 Employee Productivity Rates of RSUD Daya Makassar 2014-2015 Period

Measurement Indicator	Year	
	2014	2015
Employee Productivity	Rp 34.693.038	Rp 48.631.509

Source: Financial data and has been processed by researchers, 2016

Based on the data and calculations presented in table 4 above, it can be seen that employee productivity has increased from 2014-2015 to Rp 13,938,471 per employee / year (Rp 48,631,509 - Rp 34,693,038). It shows that employees are working well and enthusiastically to achieve the set revenue targets. It is proven by the increase in the level of productivity of the employees of RSUD Daya Makassar compared to the previous year.

b. Employee Retention

The employee retention indicator aims to measure the decrease in the number of employees leaving, as measured by comparing the number of outgoing employees to the total number of employees.

Employee Retention 2014 $= \frac{11}{619}\ x\ 100\% = 1,78\%$

Employee Retention 2015 $= \frac{13}{615}\ x\ 100\% = 2,11\%$

Table 4 Employee Retention Rates of RSUD Daya Makassar 2014-2015 Period

Year	2014	2015
Number of Employees	619	615
Employees leave	11	13
Employee Leave Ratio	1,78%	2,11%

Source: Financial data and has been processed by researchers, 2016

From Table 4 above, it can be seen that employee retention rates from 2014-2015 increased as 0.33%. From the data, it can be seen that RSUD Daya Makassar has not been successful enough in reducing the retention rate of its employees. However, with the

increase in employee retention rates only 0.33%, RSUD Daya Makassar still assessed good in establishing relationships with employees and also in retaining employees.

4. Financial Perspective
        This perspective is an overview of the economic consequences that have been made by management. In this perspective there are a number of indicators used to measure the performance of 2014-2015 financial perspective by referring to the Realization of the Revenue and Expenditure Budget Report of the RSUD Daya Makassar. Indicators for measuring this perspective are as follows:
a. Revenue Growth
        Revenue growth is used to see how much revenue growth achieved by the company compared to the previous period. From this comparison it can be seen how much the company's ability to increase its income compared to the previous period. The following calculation of Income Growth:

$$\text{Revenue growth} = \frac{Rp\ 29.908.378.195 - Rp\ 21.474.990.756}{Rp\ 21.474.990.756} \ x\ 100\% = 39,27\%$$

        From the calculation above, it can be seen that RSUD Daya Makassar experienced a revenue growth in 2015 with a percentage of 39.27% from the previous year. It shows that RSUD Daya Makassar is successful and able to increase its income level. Hereby RSUD Daya Makassar shows a positive thing in revenue growth.

b. *Total Asset Turnover* (TATO)
        Total Asset Turnover (TATO) is used to determine the level of turnover of assets used by organizations in generating existing income. Total Asset Turnover (TATO) is the ratio of income to total assets, which measures the turnover of the total assets owned by the organization. The following calculation of Total Asse Turnover (TATO) in 2014-2015:

$$\text{Total Asset Turnover (TATO) 2014)} = \frac{21.474.990.756}{125.959.558.156} = 0,1705\ time$$

$$\text{Total Asset Turnover (TATO) 2015)} = \frac{29.908.378.195}{191.275.095.913} = 0,1564\ time$$

        From the calculation above, it can be seen that in 2014 the contribution of each Rp.1 of assets in sales revenue was Rp.0,1705 while in 2015 the contribution in sales revenue was Rp. 0.1564 from each Rp.1 of assets.

Table 6 *Total Asset Turnover* (TATO) Ratio of RSUD Daya Makassar 2014-2015 Period

Year	Revenue	Total Aset	TATO
2014	21.474.990.756	125.969.558.156	0,1705 time
2015	29.908.378.195	191.275.095.913	0,1564 time

Source: Financial data and has been processed by researchers, 2016
        From the calculation of Table 6 above, it can be seen that the Total Asset Turnover (TATO) has decreased from 2014 to 2015 amounting to 0.0141. The decrease from 0.1705

to 0.1564 shows that the revenue obtained by RSUD Daya Makassar is considered sufficient compared to the increase in total company assets.

c. Total Cost

A company is required to always make efficiency of the costs incurred. Total Cost shows the overall costs incurred by the company in this case RSUD Daya Makassar. From the Regional Revenue and Expenditure Realization Report data of RSUD Daya Makassar Power in the following table:

$$\text{Total Cost} = \text{Direct Expenditure} + \text{Indirect Expenditure}$$

Table 7 Calculation of *Total Cost* (Expenditure) RSUD Makassar 2014-2015 Period

Year	Direct Expenditure	Indirect Expenditure	Total Cost
2014	Rp 12.283.206.122	Rp59.885.797.962	Rp 72.169.004.084
2015	Rp 25.842.808.500	Rp 60.394.907.795	Rp 86.237.716.295

Source: Financial data and has been processed by researchers, 2016

From Table 7 it can be seen that the total cost (expenditure) of the RSUD Daya Makassar in 2015 experienced a significant increase. The percentage of total cost experienced by the RSUD Daya Makassar is as follows:

$$\text{Increase in Total Cost} = \frac{Rp\ 86.237.716.295 - Rp\ 72.169.004.084}{Rp\ 86.237.716.295}\ x\ 100\% = 16,31\%$$

From the data above shows that the increase in spending costs of RSUD Daya Makassar increased by 16.31%. It shows that RSUD Daya Makassar is not good in managing costs with increasing costs from the previous year. RSUD Daya Makassar is considered not maximal in terms of cost efficiency.

d. Budget Realization Rate

$$\text{Budget Realization 2014} = \frac{Rp\ 21.474.990.756}{Rp\ 21.174.599.000}\ x\ 100\% = 101,41\%$$

$$\text{Budget Realization 2015} = \frac{Rp\ 29.908.378.195}{Rp\ 30.000.000.000}\ x\ 100\% = 99,69\%$$

From the calculation above, it can be seen that the realization of the 2014 revenue budget exceeds the budgeted target of 1.41% while the realization of revenue in 2015 is less than the budgeted target of 0.31%.

Table 8 Revenue Target and Realization of RSUD Daya Makassar 2014-2015 Period

Year	Target	Realization	Percentage of Achievement
2014	21.174.559.000	21.474.990.756	101,41%

| 2015 | 30.000.000.000 | 29.908.378.195 | 99,69% |

Source: Financial data and has been processed by researchers, 2016

From the table above, it can be seen that in 2014 the RSUD Daya Makassar has been maximized in achieving its targets. However, in 2015 the RSUD Daya Makassar experienced a decline in target achievement from the previous year of 1.72%, from 101.41% to 99.69%. However, the decline in the achievement of these targets does not mean that the company is judged to be not good because the achievement of the target in 2015 is almost maximum from the budgeted target of the government. So, RSUD Daya Makassar is considered to have succeeded in terms of the realization of the revenue budget by achieving the maximum set targets.

5. Balanced Scorecard of RSUD Daya Makassar

After analyzing the data that has been obtained, the following are the results of performance measurements based on the balanced scorecard. The overall performance of RSUD Daya Makassar by referring to the four perspectives of the balanced scorecard, it will be presented in the form of a table that will summarize the results (score) of the company's performance.

Table 9 Summary of Performance Measurement Results of RSUD Daya Makassar

No	Perspective of BSC	Rating Indicator	Realization at 2014-2015
1	Customer perspective a. Customer satisfaction	▪ Increased customer satisfaction *price *servis *quality	▪ Index 1247 points, as the interval between 1060.9 to 1310.4 or categorized as satisfied
2	Internal Business Process Perspective a) Innovation process b) Operational process (servis) c) After-service services	▪ Increased innovation in terms of availability of new equipment ▪ Improving the quality of hospital services ▪ Availability of medical records	▪ Provision of new equipment that supports the performance of health services. ▪ RSUD Daya Makassar services are in accordance with hospital service standards and nursing standards. With the handling of fast response and the availability of sufficient medical and paramedical personnel. ▪ The availability of special services in the medical records section which the functions to help establish a diagnosis as early as

			possible, develop data management, and help complete medical record status in accordance with medical record standards.
3	Learning and Growth Perspective a)Employee productivity b) Employee retention	▪ Increased employee productivity ▪ Decreased employee retention rates	▪ Employee productivity has increased from 2014 amounting to IDR 34,693,038 employees to IDR 48,631,509 employees in 2015. ▪ Employee retention rates increased by 0.33%, from 1.78% in 2014 to 2.11 in 2015%.
4	Financial Perspective a) Revenue Growth b) Total Asset Turnover (TATO) c) Total Cost d) Revenue Budget Realization	▪ There was a revenue growth from 2014 to 2015 ▪ Total Asset Turnover (TATO) enhancement ▪ Decrease in total cost ▪ Realization of revenue budget targets	▪ Experienced revenue growth of IDR 8,433,387,439 or 39.27%, namely IDR 21,474,990,756 in 2014 to IDR 29,908,378,195 in 2015 ▪ Decreased from 2014 by 0.1705 to 0.1564 in 2015 ▪ Experience an increase in total cost of 16.31% ▪ The percentage of budget target achievement in 2014 was 101.41% and 99.69% in 2015.

Source: Financial data and has been processed by researchers, 2016

From the table above, we can see a total of 10 (ten) benchmarks used, there are 7 (seven) benchmarks that reach or meet the specified assessment indicators, while there are 3 (three) that do not meet the assessment indicators. From these results it can be seen that the total percentage of performance achieved by RSUD Daya Makassar is as follows:

$$\text{Total Performance Achievement} = \frac{7}{10} \ x \ 100\%$$

For the calculation of the total standard percentage of performance achieved by RSUD Daya Makassar, an assessment standard has been established. The assessment standard used refers to the standard that has been used by Asriyani in her thesis entitled "Performance Measurement with a Balanced Scorecard at Branch of PT. Hadji Kalla Cokroaminoto Makassar"as follows:

a) Not good   : 0-20%   of the standards set
b) Less   : 20%-40%   of the standards set
c) Sufficiently : 40%-60% of the standards set

d) Good   : 60%-80%   of the standards set
e) Very good : 80%-100%   of the standards set

From the results of the calculation above, it is seen that the percentage of performance achieved by RSUD Daya Makassar using the balanced scorecard approach is 70% of all the variable benchmarks used to measure performance. With reference to the assessment standards above, the overall performance of RSUD Daya Makassar is at a level of performance which is said to be good.

IV. DISCUSSION

The discussion in this research was emphasized in assessing the performance of RSUD Daya Makassar, one of the objectives undertaken in implementing the balanced scorecard method was to find out whether the performance achieved was in accordance with expected. In applying the balanced scorecard method, this research emphasizes four perspectives, namely the customer perspective, internal business process perspective, growth and development perspective and financial perspective.

Based on the results of the analysis of the performance of RSUD Daya Makassar by applying the balanced scorecard method it appears that the hospital's performance is as planned.

1. Customer Perspective

The customer perspective is a leading indicator. So, if customers are not satisfied they will look for other manufacturers that suit their needs. Poor performance from this perspective will reduce the number of customers in the future even though the current financial performance looks good.

From the research that has been done at RSUD Daya Makassar, the level of patient satisfaction is categorized as satisfied by looking at satisfaction intervals on indicators of price, service and quality.

2. Perspective of Internal Business

From the perspective of internal business processes, managers conduct a value chain analysis; the managers identify various processes that are critical to achieving customer and shareholder goals. Companies usually develop goals and measures for this perspective after formulating them to allow the company to focus the measurement of internal business processes on processes that will drive the achievement of objectives applied to customers.

In the case of RSUD Daya Makassar internal business, the focus is on the innovation process, operational processes (services) and after-service services. In the process of innovation, RSUD Daya Makassar conducts symposiums, trainings and provides medical equipment that supports the improvement of facilities and infrastructure. Whereas in the operational process of RSUD Daya Makassar, the Emergency Installation (IRD) and fast response facilities serve patients classified as emergency 24 hours and provide a public relations department to handle patient complaints. And in the service process after hospital services provide medical records. By looking at the focus applied by the hospital, RSUD Daya Makassar can be assessed properly.

3. Growth and Learning Perspective

Performance measurement of growth and learning perspective is the most basic perspective, which is looking at how an organization's efforts to maintain intangible assets

they have, namely employees. In this study two assessment indicators are used, namely employee productivity and employee retention.

In measuring employee productivity, RSUD Daya Makassar can be said to be good because it has increased productivity from the previous year. It shows that employees are working very well and enthusiastically to achieve the set revenue targets. While in the hospital employee retention measurement, there was an increase in retention in which employees were out more in 2015 than the following year, but RSUD Daya Makassar was still considered to be good in maintaining relationships with employees and also in retaining employees.

4. Financial Perspective

Financial statements are historical-aggregative indicators that reflect the consequences of the implementation and execution of strategies in one period. Financial measures indicate whether the planning and implementation of corporate strategies provide improvements or not to increase corporate profits. These improvements are reflected in goals specifically related to measurable profits and business growth. Measurement of financial performance considers the existence of stages in the business life cycle, namely growth, sustain, and harvest.

A company is required to always make efficiency of the costs incurred. However, in RSUD Daya Makassar there was a significant increase in the costs incurred so it shows that RSUD Daya Makassar is not good in managing costs with increasing costs from previous years. As the measurement of the level of budget realization, RSUD Daya Makassar experienced a decrease in budget achievement from the previous year. However, the decline in the achievement of these targets is still considered good because the achievement of the 2015 target is almost the maximum of the budgeted target.

V. Conclusion

Based on the analysis of the data collected, the following conclusions can be drawn:
1. From the customer's perspective, the performance of RSUD Daya Makassar said to be good. It based on the results of a questionnaire that has been distributed shows that customers are satisfied with the services of RSUD Daya Makassar.
2. In internal business perspective, there are three predetermined variables namely the innovation process, the operational process (service), the after-service services and all of them have met the established standards. So, the performance of RSUD Daya Makassar in the perspective of internal business processes is said to be good.
3. From the perspective of learning and growth, the productivity of the employees of RSUD Daya Makassar has increased but it has not succeeded in reducing employee retention rates. Overall, the performance of RSUD Daya in the perspective of growth and learning is said to be quite good.
4. From a financial perspective, the performance of RSUD Daya Makassar can be said to be quite good. By looking at revenue growth and the realization of the revenue budget that shows an increase, but the total asset turnover and total cost have not met the assessment indicators.
5. From the four perspectives above, it can be concluded that the measurement of performance in RSUD Daya Makassar using the balanced scorecard method can be said to be good. It can be seen from the financial performance which covers the financial

perspective and the non-financial performance which includes the customer perspective, internal business perspective and growth and development perspective.

VI. SUGGESTION

From the results of the discussion above, the suggestions that can be given are as follows:

1. For further researchers, it should not take the object of research in public sector organizations that are not profit-oriented. It is due to the difficulty of analyzing and the limited financial data in government sector organizations.

2. In the future studies are also expected to increase the measurement variables from the four perspectives of the balanced scorecard so that the results obtained are more comprehensive.

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