



A STRATEGIC PLAN FOR GENERAL HOSPITAL INDAH BAGAN BATU BASED ON OPERATIONAL EVALUATION OF BALANCE SCORE CARD

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ABSTRACT

The strategic plan is a series of activities that aim to gain clarity of direction and goals of an organization. This study aims to evaluate the operational strategic plan of RSU Indah Bagan Batu based on the perspective of the Balanced Scorecard. This research is a descriptive study with a qualitative approach. The method of data collection is done by means of interviews. The sample in this study consists of 5 informants consisting of the director, head of finance, head of maintenance, head of laboratory and head of finance. Data analysis using triangulation. The results of the research show that the strategic plan of the Indah Bagan Batu Hospital based on a financial perspective is generally good, the Indah Bagan Batu Hospital strategic plan based on the customer perspective. and outpatient services by 80%,

Keywords: Strategic Plan, Balanced Scorecard

1. INTRODUCTION

Hospitals are part of the health system. The hospital provides complex curative services, emergency services, a centre for knowledge and technology experts and functions as a referral centre (Femmy, 2019). Hospitals must always improve the quality of service in accordance with customer expectations to increase service user satisfaction (Femmy, 2019).

Hospitals as health service institutions in the public sector must be smart and wise in designing strategies (Aji, 2016). Along with technological advances, the influence of globalization, the level of competition is getting higher and the behavior of patients who are observant and critical in choosing health services is a trigger for hospitals to always provide optimal services to the community. Therefore, financial factors can no longer be used as the only guideline for assessing the performance of hospital management (Ilham, 2019).

To be able to provide excellent service to the community, it is necessary to develop a vision, mission, goals, targets and indicators of success which are grouped in the form of a strategic plan. Hospitals have a social function in curing disease, but other developments that make hospital problems more complex are changes in disease patterns, the development of science and technology, the high operating costs of hospitals as well as changing community demands and the era of globalization (Femmy, 2019). For this reason, the pattern of health services in hospitals is encouraged to make changes systematically with the orientation of paying attention to



community services by using a strategic planning approach with a vision, mission and being able to meet the needs of patients from various levels (Lailatus, 2017).

RSU Indah Bagan Batu has a strategic plan for the 2018-2022 period with strategic directions and priorities at RSU Indah Bagan Batu, namely realizing quality health services through caring for others which aims to improve hospital health services that are optimal, orderly, comfortable by always paying attention to quality and good performance and uphold the social values of professionalism and ethics so that the vision and mission of the Indah Bagan Batu Hospital.

Every Hospital, must invest and manage their intellectual assets. This is because intellectual assets enable RSU Indah Bagan Batu to:

- a. Build good customer relationships that will maintain the loyalty of existing customers and enable new customer segments and market areas to be served effectively and efficiently.
- b. Introducing innovative services desired by the target consumer segment.
- c. Producing high quality services at low costs and with short treatment times.
- d. Mobilize the ability and motivation of employees to make continuous improvements in service process capability, quality, and response time.

Balanced scorecard is a system mechanism that is able to translate the organization's vision and strategy into real action in the field (Lasyera, 2018) and also found by Robert S. Kaplan and David P. Norton. The Balanced Scorecard concept developed by Robert S. Kaplan and David P. The application of the Balanced Scorecard is very appropriate to be applied by non-profit organizations, because the measurement of the performance of nonprofit organizations is not only centered on financial but non-financial aspects are also the most important aspects (Purnama, 2017). Through the evaluation of the implementation of the balanced scorecard as a performance measurement tool as well as the development of a strategic plan, it is hoped that hospitals will be able to provide quality services and provide satisfaction for those who use these services (Indah, 2020).

RSU Indah Bagan Batu is one of the private hospitals in Bagan Batu Village, Kec. Sinembah Chart of Riau Province. The location of this hospital is also very strategic and very easy to find. Indah Hospital is located on Jalan Jend. Sudirman Km 2 Cross Sumatra. BPJS services are also in this hospital.

Based on the results of the pre-survey conducted by researchers by interviewing the Director of RSU Indah Bagan Batu, it is known that the strategic plan at the RSU after accreditation was carried out in October 2021 when accreditation was carried out in October 2021 because the Director of RSU Indah Bagan Batu only took office in January 2021 stated that the Strategic Plan at RSU Indah Bagan Batu in the previous leadership period may have existed, but was not perfect, this is the material for evaluation of the Director of RSU Indah Bagan Batu and the assessment team for accreditation.



From this description, we as researchers can analyze where the Strategic Plan that previously existed but was not optimal for its application, this is the problem that we will examine later to find a solution regarding the Strategic Plan at RSU Indah Bagan Batu so that in the future it can run according to the strategic plan that has been compiled by the management of Indah Bagan Batu Hospital.

2. THEORY BASIS.

2.1 Hospital Theory

The hospital is a unique and complex organizational form and has special characteristics and functions because in it there are various kinds of professions involved in producing medical service products. provide health services (Bunga, 2019).

According to WHO (2017) a hospital is a health care institution that organizes medical staff and other professional staff, has patient inpatient facilities, and provides services 24 hours a day, 7 days a week. The hospital provides services for acute patient conditions, patients on the way to recovery and patients in terminal care conditions, using diagnostic and curative services.

Based on the type of service provided, the Hospital is categorized:

a. General Hospital

A general hospital is a hospital that provides health services in all fields and types of disease. Health services provided by public hospitals at least consist of:

1. Medical services and medical support

Medical services and medical support consist of general medical services, specialist medical services and subspecialist medical services. Medical services in the form of basic medical services. Specialist medical services in the form of basic specialist medical services and other specialist medical services. Basic specialist medical services include internal medicine, pediatrics, surgery, and obstetrics and gynecology services. Sub-specialist medical services in the form of basic sub-specialist medical services and other sub-specialist medical services.

2. Nursing and midwifery services

Nursing and midwifery services include generalist nursing care and/or specialist nursing care, and midwifery care.

3. Non-medical services

Non-medical services consist of pharmacy services, laundry/laundry services, food/nutrition processing, maintenance of medical facilities and equipment, information and communication, funeral relocation, and other non-medical services.



Human resources in general hospitals in the form of permanent staff include:

- a) medical personnel,
- b) clinical psychology personnel;
- c) nursing staff;
- d) midwifery staff;
- e) pharmaceutical personnel;
- f) public health workers;
- g) environmental health personnel;
- h) nutritionist;
- i) physical therapy personnel;
- j) medical technicians;
- k) biomedical engineering personnel;
- l) other health workers; and
- m) non-health workers.

General Hospital classification consists of:

1. Class A umum General Hospital
Class A general hospital is a general hospital that has at least 250 (two hundred and fifty) beds.
2. Class B general hospital
Class B general hospital is a general hospital that has at least 200 (two hundred) beds.
3. Class C general hospital
Class C general hospital is a general hospital that has at least 100 (one hundred) beds.
4. Class D general hospital
Class D general hospital is a general hospital that has at least 50 (fifty) beds.

b. Special hospital

A special hospital is a hospital that provides primary services in a particular field or type of disease based on scientific disciplines, age groups, organs, types of diseases, or other specificities.

General Hospital classification consists of:

1. A class special hospital
Class A special hospital is a special hospital that has at least 100 (one hundred) beds.



2. Class B special hospital

Class B special hospital is a special hospital that has at least 75 (seventy five) beds.

3. Class C-specialty hospital

Class C special hospital is a special hospital that has at least 25 (twenty five) beds.

2.2 Strategic Management

According to Johnson and Scholes (2016) Strategic management is what managers do to develop organizational strategies. This is an important task that involves all the basic management functions - planning, organizing, leading, and controlling. Strategic management applied in a business or business entity is running well in achieving the goals that have been implemented (Johnson and Scholes, 2016).

Based on the explanation of the definition of strategy according to the expert, it can be concluded that strategy is an action or tool carried out by an organization to achieve its goals by using existing resources with the rules of its environmental conditions or situations.

The following can be concluded some characteristics of strategic management:

- a) Strategic Management is realized in the form of large-scale planning in the sense of covering all components within an organization as outlined in the Strategic Plan (RENSTRA) which is translated into Operational Planning (RENOP), which is then translated into work programs.
- b) The Strategic Plan is oriented towards the future reach (25 – 30 years). While the Operational Plan is set for every year or every five years.
- c) VISION, MISSION, the selection of strategies that produce the Main Strategy (Master) and Organizational Strategic Objectives for the long term, are references in formulating RENSTRA, but in the placement techniques as decisions of Top Management in writing, all these references are contained in them.
- d) RENSTRA is translated into RENOP which includes, among others, operational programs.
- e) Determination of RENSTRA and RENOP must involve Top Management (Leadership) because they are very basic in carrying out the entire mission of the organization.
- f) Strategy implementation in programs to achieve their respective targets is carried out through management functions which include organizing, implementing, budgeting and controlling (Johnson and Scholes, 2016).



2.3 Balanced Scorecard

The Balanced Scorecard (BSC) is a strategic planning and management system that is widely used in both for-profit and non-profit organizations around the world in business activities to align organizational vision and strategy, improve internal and external communication, and monitor organizational performance. in accordance with the company's strategic objectives (Medinal, 2021).

At first the concept of the Balanced Scorecard was first discovered and used by Robert S. Kaplan and David P. Norton, as a performance measurement tool for commercial business companies. But in its development, the Balanced Scorecard is not just a performance measurement tool but as a company management system that is used to translate mission, vision, goals, and strategies into strategic goals and strategic initiatives that are comprehensive, coherent, and measurable. In 1990, the Nolan Norton Institute, the research arm of the KPMG public accounting firm in the USA led by David P. Norton, sponsored a study on “Measurement of Performance in Organizations of the Future.

The results of the study conclude that to measure executive performance in the future, a comprehensive measure is needed that includes four perspectives: finance, customers, business/internal processes, and learning and growth. This measure is called the Balanced Scorecard, which is comprehensive enough to motivate executives in realizing performance in the four perspectives so that the financial success realized by the company is sustainable or long-term (Mulyadi, 2016).

Balanced Scorecard has several advantages (Mulyadi, 2016):

a. Comprehensive

Balanced Scorecard emphasizes performance measurement not only quantitative aspects, but also qualitative aspects. The four perspectives provide a balance between external measures such as profit, while internal measures such as new product development.

b. The Coherent Balanced Scorecard requires personnel to determine the causal relationship between the various goals generated in each plan. Each target set from a financial perspective must have a causal relationship with the financial goals, either directly or indirectly.

c. Balanced

The balance of strategic objectives generated by the strategic planning system is important to produce long-term financial performance (Mulyadi, 2016).



3. RESEARCH METHOD

This type of research is a descriptive research with a qualitative approach. According to Sugiyono (2017), qualitative research methods are research methods based on postpositivism or enterpre- tative philosophy, used to examine the condition of natural objects, where the researcher is the key instrument, data collection techniques are carried out by triangulation (a combination of observations, interviews, documentation), data obtained tend to be qualitative, data analysis is inductive/qualitative, and research results are to understand meaning, understand uniqueness, construct phenomena, and find hypotheses.

Descriptive research method is a method in which a researcher collects data, then analyzes the data critically and concludes based on the facts at the time of the research. Descriptive research method aims to describe and describe the facts and phenomena found and then relate them to one another. (Sugiyono, 2017). The unit of analysis in this study is RSU Indah Bagan Batu.

This research was conducted at RSU Indah Bagan Batu, located on Jl. General Sudirman, RT. 005/01, Bagan Batu, Kec. Sinembah Chart, Rokan Hilir Regency, Riau 21464.

4. RESULTS AND DISCUSSION

4.1. Overview of Research Participants (Informants)

The informants in this study were 5 informants consisting of the Director, Head of the Treatment Room, Head of the Laboratory, Head of Security, and Head of Finance.

Table 1. General Data of Informants

No	Informant Status	Age	Gender	Length of work
1	Director of RSU Indah Bagan Batu	30 years	Woman	4 years
2	Head of Treatment RoomRSUBeautiful Rock Chart	43Years	Woman	11 years old
3	Head of LaboratoryRSUBeautiful Rock Chart	30 years	Woman	4 years
4	Head of SecurityRSUBeautiful Rock Chart	29 years	Man	2 years
5	Head of FinanceRSUBeautiful Rock Chart	26 years	Woman	2 years

Source: Indah Bagan Batu Hospital



The operational strategic plan of RSU Indah Bagan Batu was analyzed and measured using the Balanced Scorecard approach. Four aspects in the Balanced Scorecard that have been measured are financial perspective, customer perspective, internal business perspective, and growth and learning perspective.

4.2. Strategic Plan (RENSTRA) Financial Perspective

In the operational strategic plan of RSU Indah Bagan Batu from a financial perspective, the long-term strategic plan regarding economic and financial identification of RSU Indah Bagan Batu will develop a land area of 2,489 m2 with a building area of 1,291 m2. With a development review as follows:

Table 2. Overview of the Development of Indah Bagan Batu Hospital

Project Overview	
Location	Jalan Sudirman Bagan Batu
Land area	2,998 m2
Planned Building Area	1974 m2
Project Plan Schedule	
Early planning stage	Beginning of 2023
Development period	1 (One) year
Early operational stage	Second quarter of 2024
Project plan life	20 (twenty) years
Economic Assumptions Used	
Increase in income per year	5%
Increase in operating costs per year	6%
Tax	11%
Depreciation and amortization	Staight line
Interest rate	12%



Minimum balance	Rp. 2,000,000,000
Land price on site	Rp. 1.500.000
BI interest rate	8%
Funding Structure	
Equity Investor	30%
Bank Loan	70%

Source: RENSTRA RSU Indah Bagan Batu

Based on the results of interviews with the head of the finance department of Indah Bagan Batu Hospital regarding How does the management of Indah Bagan Batu Hospital understand the strategic plan of Indah Bagan Batu Hospital based on basic values, strategies, strategic goals, strategic goals, and policies from a financial perspective.

With the development plan of RSU Indah Bagan Batu based on the latest strategic plan, the economic assumptions that will be obtained are as follows:

Table 3. Assumptions of Polyclinic Visits

Polyclinic	Patient/day	Polyclinic	Patient/day
Children's Polyclinic	46	Eye Polyclinic	28
Obgyn polyclinic	69	Neuro polyclinic	41
Internal Medicine Polyclinic	115	Cardiac Polyclinic	41
Surgery Polyclinic	69	Skin Polyclinic	14
ENT Polyclinic	28	Dental Polyclinic	9

Source: RENSTRA RSU Indah Bagan Batu



Table 4. Visit AssumptionsOther Services

Service Unit	Patient/day	Service Unit	Patient/day
Laboratory	243	Ultrasound / Endoscopy	3
radiology	6	Operating room	9
Outpatient Pharmacy	252	Physiotherapy	6
Inpatient Pharmacy	32		

Source: RENSTRA RSU Indah Bagan Batu

4.3. Strategic Plan (RENSTRA) Customer Perspective

The strategic plan of Indah Bagan Batu Hospital from a customer perspective is to increase customer satisfaction and increase the growth of patient visits. The following is the assumption of annual patient visits in the strategic plan of RSU Indah Bagan Batu.

Table 5.Assumption of Annual Patient Visits

Inpatient Services		11,500		Bed Occupancy Rate	80%
Outpatient Service		115,000			
No	Polyclinic	Visit	No	Support	Visit
1	Children's Polyclinic	11,500	1	Laboratory	88.550
2	Obgyn polyclinic	17,250	2	radiology	2,300
3	Internal Medicine Polyclinic	28,750	3	Outpatient Pharmacy	115,000
4	Surgery Polyclinic	17,250	4	Inpatient Pharmacy	11,500



5	ENT Polyclinic	6900	5	Ultrasound / Endoscopy	1.150
6	Eye Polyclinic	6900	6	Operating room	3.450
7	Neuro polyclinic	10.350			
8	Cardiac Polyclinic	10.350			
9	Skin Polyclinic	3.450			
10	Dental Polyclinic	2,300			

Source: RENSTRA RSU Indah Bagan Batu

Table 5 explains the assumption of annual patient visits listed in the strategic plan where the Bed Occupancy Rate value is 80%, which means that in the strategic plan of RSU Indah Bagan Batu the target for annual patient visits must reach 80% of the total inpatient and outpatient services. that has been determined in the strategic plan. The following are the results of interviews with several informants to determine the suitability of the targets in the strategic plan and the achievements that have been obtained at RSU Indah Bagan Batu.

4.4. Strategic Plan (RENSTRA) Financial Perspective

Financial performance measures provide an indication of whether the hospital's strategy, implementation, and implementation contribute or not to the increase in hospital profits. By evaluating the hospital's financial condition from previous years and comparing it with current financial projections, accurate financial information will be obtained as the hospital's short-term and long-term goals.

The target of the financial perspective strategy in the strategic plan of RSU Indah Bagan Batu for the current year is in the good category which is close to the target. The strategic target of the financial perspective in the strategic plan of RSU Indah Bagan Batu Year 2023 – 2027 states that RSU Indah Bagan Batu will develop a hospital with funding sources from bank loans and investors.

In its operation, RSU Indah Bagan Batu received funding assistance from the parent company where the funds provided to strengthen working capital were in the form of investment tools, so that with the addition of working capital this gave strength to develop.



In financial management activities which include recording transactions that occur in service units and financial reporting systems, Indah Bagan Batu Hospital has been well organized and accurate because it has used an integrated financial information system, where an integrated system will greatly assist management in planning, control and supervision as well as efficient in completing routine operational tasks.

The purpose of this perspective is to find out how patients value products or services, and organizations, while the things that will be assessed according to are Market Share, Patient Retention, Patient Acquisition, Patient Satisfaction and Patient Profitability. From the results of the formulation using the Balanced Scorecard framework, what is included in the customer perspective is increasing customer trust, and building a good reputation for the hospital, while the goal is to provide safety and comfort for customers.

From the results of this study based on the results of interviews where in the strategic plan it is clear that there is a strategy for the Indah Bagan Batu Hospital in improving the quality of patient care, such as in the 2023-2027 strategic plan there is a plan for the Indah Bagan Batu Hospital to carry out developments that aim to meet patient needs such as rooms, other supporting medical devices.

According to the results of the interview, it is said that every year improvements or improvements are always made to every service at RSU Indah Bagan Batu. This is done by the hospital management so that people are motivated to come for treatment at RSU Indah Bagan Batu and have full confidence in the existing services. at the Indah Bagan Batu Hospital.

5. CONCLUSION.

Based on the discussion that has been described above, the evaluation of the strategic plan of the Indah Bagan Batu Hospital can be measured using four perspectives and the conclusions are as follows:

1. The strategic plan of RSU Indah Bagan Batu based on a financial perspective is generally good, where there is a plan for RSU Indah Bagan Batu in the 2023 – 2027 strategic plan to develop the hospital.
2. The strategic plan of the Indah Bagan Batu Hospital based on the customer perspective, the results show that from the customer perspective, the current year strategic plan is approaching the target where in the strategic plan the target to be achieved for inpatient and outpatient visits is 80%, this has been helped by the surge in 19 year Covid cases. 2020 – 2021.
3. The strategic plan of the Indah Bagan Batu Hospital is based on an internal business perspective, seen from a business perspective with indicators of inpatient services, namely BOR, TOI, and BTO are good. The results show that the percentage of BOR in



the current year's strategic plan is close to the target in the strategic plan of 80% where the ideal number for BOR is 60 - 85%.

4. The strategic plan of RSUD Bagan Batu is based on a growth and learning perspective, based on the current year's strategic plan, in general, the knowledge, ability of staff and information systems at RSUD Bagan Batu is good in accordance with the strategic plan for the current year where in the strategic plan, RSUD Bagan Batu routinely provides training to his employees.

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