



Cost Control Strategy in Covid-19 Pandemic Using Balanced Scorecard at Yogyakarta Islamic Hospital PDHI

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<p>Track Record Article</p> <p>Accepted: 21 July 2023 Revised: 24 October 2023 Published: 23 December 2023</p> <p>How to cite : Prihatmoko, C., Kusbaryanto, & Hidayah, N. (2023). Cost Control Strategy in Covid-19 Pandemic Using Balanced Scorecard at Yogyakarta Islamic Hospital PDHI. <i>Contagion : Scientific Periodical of Public Health and Coastal Health</i>, 5(4), 1428–1440.</p>	<p style="text-align: center;">Abstract</p> <p><i>The hospital is at the forefront to overcome the covid outbreak but the personal protective equipment (APD) is getting rare. This makes health service management more ineffective and efficient. The purpose of this study is to develop a cost control strategy to maintain and even improve hospital performance during Pandemi Covid-19. This research is a qualitative research with a case study approach conducted at PDHI Yogyakarta Islamic Hospital. The research design uses an approach to explore and understand the organization by presenting a comprehensive picture and reporting a detailed description of the source of information and preparing it without the intervention of the researchers. The interview was conducted to the Chairperson of the PDHI Foundation, the Chairperson of the Supervisory Board, and the Hospital Director. The data analysis used includes compaction, coding, and identification of themes to get a deeper understanding of strategic planning at RSIY PDHI. The overall strategic objective of the organization is categorized into 4 (four) perspectives, namely financial goals, customer goals, internal business processes, and the purpose of growth and learning. In terms of financial, three strategic objectives are set, namely income growth, cost reduction, and increased profitability. From the customer side, four strategic objectives are set, namely improving the quality and quality of service, increasing customer satisfaction, improving the quality of customer relations, and improving the image of the hospital. In terms of internal business processes, three strategic objectives are set, namely the integration of internal service processes, improving the quality of service processes to customers, and increasing the speed of the service innovation process. PDHI Yogyakarta Islamic Hospital is advised to improve a strategic plan with a framework of the Balanced Scorecard that has been previously created.</i></p> <p>Keywords: <i>Balanced Scorecard, Cost Control Strategy, PDHI Islamic Hospital Yogyakarta</i></p>
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INTRODUCTION

Currently, all hospitals in Indonesia are experiencing unprecedented challenges, namely the COVID-19 pandemic. Yogyakarta Islamic Hospital PDHI as one of the referral hospitals for COVID-19 services has begun to adapt to the situation and conditions of this pandemic (Nair et al., 2021). Environmental conditions, both internal and external, after the emergence of the Covid-19 outbreak began to have an impact on the overall performance of hospital services. A decrease in the number of patient visits is inevitable, both outpatient and inpatient (Luis & Biromo, 2007). Hospitals are expected to be able to get through this pandemic period by turning all challenges into strengths and weaknesses into opportunities. Thus the hospital is able to survive and even thrive in the current crisis situations and conditions (Chavan, 2009).

This strategic planning analysis will be used as a foundation for management in designing a new strategic plan that will begin in 2021. The result of this new strategic plan is

in the form of a strategic plan document (renstra). The strategic plan describes the strategic formulation that will be implemented by the hospital starting in 2021. This new strategic formulation is expected to be able to overcome internal and external problems faced by hospitals and be more comprehensive in realizing service performance targets in the financial and non-financial fields. financial measures, both short-term periodically every year, and long-term namely realizing the goals and vision and mission of the hospital (Perkins et al., 2014).

This strategic planning is part of the basis of strategic management so that the hospital is able to realize its vision and mission through the achievement of service performance indicators in a sustainable manner. This planning process will produce a strategic plan as a strategic map that can improve and improve service performance on an ongoing basis until the realization of the hospital's vision and mission. Proper strategic planning is also expected to win hospitals in an increasingly competitive environment (Ridwan et al., 2013). This strategic planning can be prepared using the Balanced Scorecard (BSC). Research by Naufal on health service organizations and health facility providers in Qatar in carrying out strategic planning and performance evaluation using BSC proved to be very relevant and effective. The use of BSC in the healthcare provider sector is proven to be able to align performance measures with organizational strategies and combine financial and non-financial performance (Suryani & Retnani, 2016).

The Balanced Scorecard (BSC) is relevant to use as a strategic planning framework in hospitals because BSC is able to detail planning in a broader perspective. The Balanced Scorecard (BSC) emphasizes the quality of learning and growth where hospitals are able to adapt to change. The implementation of the Balanced Scorecard (BSC) in hospitals emphasizes how to foster learning and growth as well as how to maintain and improve the quality of internal business processes that are able to realize customer and owner satisfaction. Customers are satisfied with the fulfillment of service quality and hospital quality as expected by customers (Ciptani, 2000). The owner will also feel satisfied because the hospital's financial goals will naturally be realized, because the achievement of financial goals is the estuary or result of quality business processes. Zahirul Haque's research states that for 20 (twenty) years since it was invented by Kaplan and Norton, the Balanced Scorecard (BSC) has been used as a tool to formulate and plan strategies that make it easier for organizations to realize their goals and encourage management to achieve their goals. The Balanced Scorecard (BSC) also motivates management to carry out strategic control and alignment (Hoque, 2014; Mulyadi, 2017). Moersidi (2019) explained that the Balanced Scorecard (BSC) has four advantages over other planning tools, namely coherent, measurable and comprehensive.

Hospitals need a Balanced Scorecard (BSC) in carrying out strategic planning to improve service performance. So far, PDHI Yogyakarta Islamic Hospital has not carried out comprehensive planning, this can be seen from the existing strategic plan that focuses on how the hospital's financial goals are achieved. Financial performance is the estuary or result of a service process in a hospital. PDHI Yogyakarta Islamic Hospital must realize that if it wants to achieve its financial goals, it must pay great attention to the ways in which these goals can be achieved in a sustainable manner. Non-financial performance such as customer retention, improving service quality, employee retention are aspects that must receive more attention because they also have an impact on hospital financial performance (Srimindarti, 2004). The purpose of this study is to develop cost control strategies to maintain and even improve hospital performance during the Covid-19 pandemic.

METHODS

This type of research is qualitative research with a case study approach conducted at Yogyakarta Islamic Hospital (RSIY) PDHI. This research design uses an approach to explore and understand organizations by presenting a comprehensive picture and reporting detailed descriptions of information sources, and organizing them without intervention from researchers (Perkins et al., 2014). According to Yin, a case study is a form of research that has "how" and "why" research questions. Yin also revealed that case studies study contemporary phenomena in real contexts and researchers have no control over those phenomena. In addition, case studies are a useful method in conducting evaluations (Kasingku, 2017). The research objects to be studied are 4 (four) perspectives used by BSC in formulating strategic planning at RSIY PDHI, namely financial perspective, customer perspective, internal business process perspective and growth and learning perspective.

Data collection techniques include interviews and documentation. In this study, interviews were conducted directly with the help of recording devices provided by researchers. The interview was conducted regarding the analysis of strategic planning at RSIY PDHI. Interviews were conducted with various research informant, namely 1) the chairman of the PDHI foundation board who is the representative of the owner so that the data and information obtained reflect the views and expectations of the owner towards the strategic planning of the hospital; 2) The Chairman of the Supervisory Board has a strategic position because he has a mandate from the owner to supervise the running of the Hospital in accordance with its vision and mission; 3) The director is the main person in charge or top management in the hospital.

The next technique is to do documentation, which is a data collection technique by studying documents such as letters, memoranda, official announcements, administrative documents, reports and others. Existing documents are used to strengthen and add to the evidence that has been obtained from various data sources (Mohr et al., 2014). This method is carried out by studying data and information from RSIY PDHI, literature and books relevant to the research, such as policies, guidelines, guidelines and procedures, accountability reports, organizational structure, and other relevant documentation.

Meanwhile, to test the validity of data using triangulation and member check. Triangulation is a data validity technique by collecting data from various sources such as interviews, observations, and document analysis (Paradisis et al., 2014). In this study, the data used were interviews and documentation. Member Checking is used to determine the accuracy of qualitative findings. The member check method is carried out by bringing back the final report or certain descriptions or themes to the resource persons, so that participants can give their opinions that the final report is as expected. Data analysis techniques are carried out by condensing primary and secondary data, by recognizing the data obtained, then creating an initial code. After that, researchers search and determine the theme of the data so that the data set can be identified. Then determine the theme and conduct the analysis process.

RESULTS

1. Vision and Mission

A. VISION

The vision of PDHI Yogyakarta Islamic Hospital is "The Realization of a Quality, Modern, Trusted Hospital and the Pride of the Ummah and Islam". Based on the results of interviews from Informant 2 explained:

This vision is the goal of hospital management and staff in carrying out the main duties of health services in full. In addition, this vision is also a goal in designing overall strategic plans, managing resources, measuring and evaluating various types of health services in hospitals. The main meaning of this vision is a comprehensive health service that aims to meet and satisfy customers, both patients and their families as well as hospital visitors in general.

Furthermore, the results of the interview with Informant 1, explained that from this vision, the main things that want to be realized at PDHI Yogyakarta Islamic Hospital, namely:

First, on the quality of PDHI Yogyakarta Islamic Hospital, it is determined to prioritize service quality in providing satisfaction to service users; second, in modern to realize the quality of service, PDHI Islamic Hospital Yogyakarta will always update the ability of human resources and equipment in accordance with the development of science, especially the world of health; third, the quality of human resources and equipment services of PDHI Yogyakarta Islamic Hospital can be trusted by consumers.

Pride of the People, is a condition where the community feels proud and has a sense of belonging to the PDHI Yogyakarta Islamic Hospital. Islamic, is the basic character that supports all human resource activities and services at PDHI Islamic Hospital Yogyakarta.

B. Mission

In order to realize the vision outlined earlier, PDHI Yogyakarta Islamic Hospital has set a mission "Providing fast, precise, professional, accredited health services, prioritizing customer satisfaction and caring for the poor". Based on the results of an interview with Informant 2, explain the mission.

To strengthen the mission that has been proclaimed, PDHI Yogyakarta Islamic Hospital formulates strategies to achieve the following vision: improving quality health services, providing satisfaction to patients, families and all hospital customer partners, increasing professional human resources and fully accredited health services. Improve the function of hospitals as a means of providing promotive, preventive, curative, and rehabilitative health services, then increase the role of hospitals as a vehicle for education, training, research and development of science and technology in the health sector.

Quality health services are in line with the mission of providing fast and accurate health services. Health services in hospitals have a very broad scope because preventive, promotive, curative and rehabilitative health efforts require the latest facilities and infrastructure and technology. Of course, quality service will have an impact on meeting the needs and satisfaction of all hospital customers. Continuous Improvement (continuous improvement of health services) must always be prioritized.

2. Strategic Objectives

A strategic goal is a statement of what the hospital will realize. Strategic goals are the elaboration of vision which is categorized into 4 (four) Balanced Score Card (BSC) perspectives by considering the mission that has been set. Based on the results of interviews from Informant 3, explaining the strategic objectives of PDHI Islamic Hospital Yogyakarta are grouped into BSC perspectives as follows:

First, the creation of healthy financial conditions and good company growth so as to generate profits that can be used to improve quality and infrastructure and update health service technology in hospitals. Second, increasing the satisfaction of all hospital customers with the implementation of comprehensive health services, both promotive, preventive, curative, and rehabilitative. Third, the implementation of effective and efficient health services. Optimal productivity and performance of all employees so that the quality of health services to customers is always guaranteed. Fourth, creating a healthy hospital with competent, trustworthy and professional human resources and having a high work ethic. Improve the role of all employees based on their respective professions with continuous education and training programs.

Through the results of this interview, RS Islam PDHI Yogyakarta has a balanced strategic framework to achieve its organizational goals, ensuring alignment between finance, customer satisfaction, internal efficiency, and human resource growth.

3. Organizational Conditions

The condition of the organization is known by conducting environmental analysis both internal and external obtained through observation, interviews and discussions with directors, management and owners through Focused Group Discussion (FGD). Researchers had the

opportunity to make observations by attending management and management meetings as many as 4 (four) offline meetings. Then followed by 3 (three) online meetings of directors and supervisors. In 7 (seven) meetings with directors, management and owners, researchers summarized the condition of the hospital environment by analyzing the internal and external conditions of the hospital.

Analysis of the internal environmental conditions of the hospital using the method of analyzing strengths and weaknesses. Analysis of the advantages and disadvantages of the hospital was obtained from observations when researchers attended meetings with directors, management and owners. From the results of interviews and FGDs during the meeting agenda.

4. Strategy Selection

In order to realize the vision as a hospital of community pride, the owners and directors determine the hospital's strategy in the long and short term. The long-term strategy in question is how to realize within the next 10 (ten) years PDHI Yogyakarta Islamic Hospital to become a type B hospital that serves educational programs. The reason the owner appointed type B hospital for the education category is because the PDHI Foundation as the owner of the hospital was established with the aim and purpose of nourishing and educating the community. One strategy is to present health and education charities that can play an active role in health and education programs. These aims and objectives are expected to be realized along with the presence of Class B Education type hospitals. Currently, PDHI Foundation has educational and social charity institutions spread throughout the Special Region of Yogyakarta.

While the short term referred to in the next 5 (five) years is how to realize the construction of a central surgical building, the addition of inpatient rooms and intensive rooms (ICU, ICCU and PICU). Then the expansion of cooperation with educational institutions and partners of related educational and training institutions. Based on the results of discussions with management, the following strategic issues were determined:

1) Improved BPJS Health Service Governance

The decline in performance for the period 2015 to 2019 was identified as a result of the lack of management of BPJS Kesehatan services where almost 80% of services in hospitals are BPJS Health services. BPJS Kesehatan contributes the largest portion of hospital revenue. Due to the lack of communication and coordination in the management of BPJS Kesehatan, it also has an impact on the quality of claims for health service financing bills for BPJS Kesehatan participants.

With these conditions, management strengthens BPJS Kesehatan service governance by giving greater priority to claims optimization efforts for financing claims. This effort aims to realize cost management and improve service quality that is always increasing. Cost management is the responsibility of all parties.

RS Islam PDHI Yogyakarta implements strict cost discipline in all service lines and operational areas. This effort is expected to increase profitability in the period 2020 to 2024. The chief finance officer said that "as a healthcare institution, the cost of services is the biggest burden that must be borne when services are provided." Therefore, the management of service load becomes the center of attention accompanied by maintaining service quality.

2) Service pack-based services are free of charge

Unpaid service package-based service is a management method where at the beginning of the unit cost is known to increase service rates in accordance with the level of

action to be carried out but is not linear. The Director said, the focus of the service is on the captive market, by offering specialist doctors to make a service plan by applying the Clinical Pathway package to each medical procedure. The expected result is cost efficiency as well as growth in the amount of hospital revenue.

3) Focus on efficiency and tiered referrals

This strategy is carried out by continuing to collaborate with BPJS Kesehatan verifiers and increasing shared resources and cost efficiency in all service and operational work units. Various efforts are made to detect and eliminate repetitive or redundant work.

DISCUSSION

After the results of research for the elaboration of the vision, mission, strategic objectives and determination of the main strategy of PDHI Yogyakarta Hospital with management, it can design a Balanced Scorecard consisting of strategic key performance indicators (KPI) targets that contain lag and main indicators and strategic initiatives. These elements are interrelated and support each other in achieving the goals of PDHI Islamic Hospital Yogyakarta.

Strategic goals are steps taken by the hospital in realizing its vision and mission by preparing long-term and short-term plans. BSC will help PDHI Islamic Hospital Yogyakarta to focus more on carrying out activities to improve performance by paying attention to aspects comprehensively including finance, customers, internal business processes, growth and learning.

a. Financial Perspectives

From the financial side, there are two strategic goals set, namely revenue growth and decreasing operating costs.

1) Revenue Growth

The lag indicator of this strategic goal is the revenue growth rate with market share expansion as the main indicator. According to management, by expanding market share, either adding additional BPJS Health referrals from other clinics or general patients will automatically support revenue growth. Revenue achievement throughout this year is projected to continue to grow by 20%. The largest income comes from BPJS Health services. PDHI Islamic Hospital Yogyakarta prioritizes efforts to increase the number of BPJS Health patient services while still paying attention to other income sectors. The strategic initiative carried out is to optimize services for patients participating in BPJS Kesehatan.

2) Reduced Operating Costs

The lag indicator for this strategic goal is cost reduction and process cost-effectiveness as leading indicators. A strategic initiative that can be done is operational cost efficiency. Cost management is the main thing and must be the responsibility of all parties. As a service provider in the health sector, the cost of services is the largest burden borne when services are provided and determines profit margins.

It aims to keep the ratio of financing to revenue levels at a manageable level. The Head of Finance gave an example, from the entire list of operational costs that are of concern are pharmacy, laboratory, and radiology costs. The main indicator of this strategic goal is the quality of service. Thus, a strategic initiative that can be carried out

by PDHI Yogyakarta Islamic Hospital is to increase customer satisfaction through excellent service with hospitality and ease of service (Errami et al., 2014).

b. Customer Perspective

1) Improve the quality of relationships with customers

As a manifestation of one form of mission in increasing the role of hospitals as a place to obtain safe and comfortable health services and as a place for education, training, research, and technology development in the health sector, hospitals must prioritize customer value. frame of mind. This means that PDHI Yogyakarta Islamic Hospital places internal, external and business partner customers as a tool or top priority in designing hospital activities (Baidowi, 2020).

The success of these strategic goals can be measured through customer loyalty. The head of medical services said that human resources play an important role in ensuring service reliability, because hospitals can get loyal customers through satisfaction and trust. The management paradigm puts the customer as the main focus because the customer is the only reason to maintain the company's existence. All organizations, including business, public, and social sectors that are not for profit, actually need money to carry out organizational activities (Ciptani, 2000).

2) Improving the image of the hospital

The next strategic goal in the customer's perspective is to improve the image of PDHI Islamic Hospital Yogyakarta. The outcome measure of this strategic objective is the frequency of five-star reviews and coverage by customers through social media and customer satisfaction questionnaires. The development of the service industry is currently increasingly competitive, especially after the government requires all people to become BPJS Kesehatan participants.

Health service providers such as hospitals as BPJS Health service providers are competing to adapt to BPJS Health services and take anticipatory steps to protect the business world from the negative impacts of market changes. The development of the service industry is currently increasingly competitive, especially after the government requires all people to become BPJS Kesehatan participants. This is a huge opportunity in the healthcare industry (Chusun, Zuzana, & Irfan, 2023). If a company has a good image, it will be easier to do various things to develop.

c. Internal Business Process Perspectives

In this perspective, three strategic objectives are set, namely:

1) Integrated Service Process

This service process continues to be carried out by mapping the service process as an integrated system and improving the quality of human resources involved in it. The initiative of this goal is to identify and prioritize key processes and then find activities that do not provide added value so that the process becomes more efficient. Cycle time is used to measure the time required to carry out the service process, from the beginning of the process to the completion of the process. The cycle time component consists of processing time plus move time, lead time, and inspection time.

Between these times, only processing time has added value for customers. Therefore, by shortening the cycle time, the strategic step taken is to reduce and eliminate non-value-added time for customers carried out through strategic initiatives to re-identify the process. This applies for example to emergency services, pharmacy, laboratory, radiology, administration and so on.

2) Improve the quality of service processes to customers

The lag indicator of this strategic goal is the timing and quality of response to customer requests with a trigger measure of customer database availability. Improving the quality of the service process will automatically improve the quality of the service process to customers. The initiative's strategic goal is to develop customer relationship management (CRM) that focuses on customer needs and satisfaction. CRM is expected to help PDHI Yogyakarta Islamic Hospital in providing the best service to customers, because it can improve the identification of customer needs and expectations, respond to complaints, and identify inaccuracies in service procedures when implementing CRM.

3) Increase the speed of the service innovation process

The next indicator of strategic goal lag in the perspective of internal business processes is the number of new services, while the main indicator is the time to market new services. The addition of specialist doctor services both type and time became the program of PDHI Islamic Hospital Yogyakarta. The speed of the service innovation process is also sought through collaboration with the world of education for all types of services available. This strategy is effective in supporting the selection of new patients, both inpatient and outpatient.

d. Growth and Learning Perspective

The perspective of learning and growth comes from internal company factors in the form of human resources, organizational systems and procedures. The company identifies the infrastructure that must be owned to drive growth, innovation, and long-term performance improvement (Wasliman et al., 2023). Based on this point of view, three strategic objectives were set, namely increasing employee competence, increasing employee satisfaction, and increasing the use of integrated and integrated management information systems throughout work units.

1) Employee Competency Improvement

In this strategic goal, the measure of success is the employee education and training index. Humans are the most important resources in organizations so the quality of human resources located at the level of education and skills needs to be managed properly. PDHI Islamic Hospital Yogyakarta provides education and training scholarship programs as well as facilities for all professions, including nurses, doctors, and other health workers. Increasing employee competence is expected to increase productivity which is one of the basic values of organizational governance at PDHI Islamic Hospital Yogyakarta.

The measure set is the amount of training provided to medical and non-medical personnel. Thus, a strategic initiative that can be carried out is to carry out developed education and training. In this case, sustainable means that it is carried out continuously where the quality of implementation is adjusted to the needs needed. In addition,

individual competencies can also be developed by sharing knowledge that refers to the concept of learning organizations.

2) Increased Employee Satisfaction

To achieve these strategic goals, the outcome measure that needs to be considered is the employee satisfaction index with relationships, motivation and rewards given as trigger measures. Strategic initiatives that can be done to achieve these strategic goals are to create a conducive corporate climate. PDHI Islamic Hospital Yogyakarta strives to create a conducive working atmosphere through an open and supportive organizational culture. Organizational culture positively affects employee job satisfaction which further positively impacts productivity. For example, employees are free to share opinions and knowledge with their superiors and subordinates in overcoming a problem so that the problem can be resolved properly.

The management is accustomed to holding regular meetings attended by owners, directors, foundation chairmen and representatives from all fields at PDHI Yogyakarta Islamic Hospital to discuss and resolve any new problems that arise. Through this forum, owners and management provide opportunities for employees to express their opinions without being hindered by positions between leaders and subordinates. The relationship between leaders and employees is well established. Shown by playing an active role in periodic education and training aimed at improving employee competence and motivation. A sense of togetherness and mutual respect is also closely fostered in the working environment of PDHI Islamic Hospital Yogyakarta.

In addition, with the quality of reliable human resources, it is expected to be able to conduct research that results in the development of science and technology that is beneficial to society. The hospital has established cooperation with several educational and training institutions. This collaboration makes the hospital play an active role in improving the quality of education, training, research and technology development in the hospital.

3) Increased use of integrated management information systems

The output measure of this strategic objective is the integration of management information systems (MIS) with the availability of big data as a driver. This SIM is based on enterprise resource planning (ERP) which aims to combine all functional areas of PDHI Yogyakarta Islamic Hospital through the application of a technology system that is able to provide accurate, complete, and timely information to support the decision-making process. This integrated information system through SIM makes it easier for companies to achieve standardization of operating processes that can increase productivity, reduce inefficiencies, and improve product quality. This SIM also helps companies to achieve standardization of data and information so that information from one division is useful for other divisions. In other words, information system integration can improve collaboration with each employee and help solve internal problems and be adaptive to market changes.

Through performance measurement in each of these perspectives, organizations can gain a more holistic view of their performance. The Balanced Scorecard translates these measures into four perspectives. The financial perspective is associated with profitability using the operating profit approach, Return On Capital Employed (ROCE), economic value added. The

customer perspective is concerned with customer acquisition and customer retention, then achieving customer satisfaction with optimal customer profitability targets. The internal business process perspective is concerned with providing a value proposition that will attract and retain customers in the target market segment, meeting predetermined financial profit targets, then a learning and growth perspective, identifying the infrastructure that the company must have. Building that comes from the company's people, systems, and procedures (Kunc, 2008).

The Balanced Scorecard (BSC) helps organizations to link their strategic vision and mission with day-to-day actions, ensuring that every part of the organization contributes to the achievement of overall strategic goals. The use of Balanced Scorecard (BSC) has experienced rapid development for more than fifteen years. The Balanced Scorecard (BSC) was first piloted as a tool to assess performance, and has now become the core of a strategic management system (Antari & Sudana, 2016). Balanced Scorecard (BSC) is no longer only used by executives to manage the company, but has been used by all human resources to realize the company's vision. The Balanced Scorecard (BSC) provides a clear framework for all members of the company to produce financial performance through the realization of various non-financial performances.

In line with research conducted by (Purwanti, 2018), that the Balanced Scorecard (BSC) expands the internalization of the organization's vision and mission to all stakeholders in the organization. Balanced Scorecard (BSC) as a strategic planning framework makes organizations more effective in achieving goals. Balanced Scorecard (BSC) is used by companies from the manufacturing, trade, and service sectors (Srimindarti, 2004). The majority of national and even multinational companies have implemented BSC in their strategic planning and most of these companies have accepted the presence of BSC as a comprehensive framework (Moore et al., 2023).

Strategic management system based on Balanced Scorecard (BSC) is a system used to manage the company's business strategically. This system serves as a roadmap as well as a path that must be passed by the company in achieving its goals (Hadiansah et al., 2021). Ultimately, the relationship between strategic objectives and initiatives depicted in the strategy map is an important element in the application of the Balanced Scorecard as a strategic planning tool. This is because a strategy map that describes the causal relationship between strategic objectives and initiatives can be used as a foundation by management in measuring and communicating plans that have been made in more detail. The effectiveness of the use of Balanced Scorecard (BSC) in strategic management systems is considered very good where Balanced Scorecard (BSC) as a tool is able to guide organizations in designing comprehensive plans (Cobbold et al., 2004). Kaplan & Norton (2000) confirms research on the role of the Balanced Scorecard (BSC) which has proven effective in designing planning and implementation in public sector organizations.

With the known causal relationship, achievements can be known from four perspectives of the Balanced Scorecard (BSC). This roadmap is also able to measure the real contribution of intangible assets such as employees, internal business processes and customers to achieving hospital profit improvement targets. The implementation of comprehensive health services both promotive, preventive, curative, and rehabilitative is the standard of health services in all types and classes of hospitals. Good collaboration in all service units and work units will have an impact on achieving complete health services to all hospital customers. Plenary service is a

health service that covers all these aspects. To gain customer trust and expectations, hospitals need to ensure that all health services provided are in accordance with applicable standards. This mission is expected to improve the function of the hospital which will provide long-term benefits and improve the good image of the hospital.

CONCLUSION

The conclusions contained in this study are as follows: First, strategic goals are categorized into 4 (four) perspectives, namely financial goals, customer goals, internal business process goals, and growth and learning goals. Second, from the financial side, three strategic goals are set, namely revenue growth, cost reduction, and increased profitability. Three, From the customer side, four strategic goals are set, namely improving the quality and quality of service, increasing customer satisfaction, improving the quality of customer relationships, and improving the image of the hospital. Fourth, in the perspective of internal business processes, three strategic objectives are set, namely the integration of internal service processes, improving the quality of service processes to customers, increasing the speed of the service innovation process. Fifth, in the perspective of growth and learning, three strategic objectives are set, namely increasing employee capabilities, increasing employee satisfaction, and increasing the use of integrated information systems. Suggestions to consider is PDHI Islamic Hospital Yogyakarta is advised to refine the strategic plan with the Balanced Scorecard framework that has been made previously. Determination of performance indicators considering the competitive advantage of the hospital.

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