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By this letter confirmed that paper titled «THE IMPLEMENTATION OF BALANCED SCORECARD CUSTOMER PERSPECTIVE AS PERFORMANCE MEASUREMENT: A CASE STUDY ON SURABAYA "X" HOSPITAL, INDONESIA» (author: Fariz) submitted by Fariz (STIE YAPAN Surabaya, Indonesia) has been provisionally accepted for publishing in «EURASIA: Economics & Business», issue 3(3), March 2019.

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THE IMPLEMENTATION OF BALANCED SCORECARD CUSTOMER PERSPECTIVE AS PERFORMANCE MEASUREMENT: A CASE STUDY ON SURABAYA "X" HOSPITAL, INDONESIA

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ABSTRACT

The globalization era in Indonesia has a major impact on the business field, including the hospital industry. The number of private and foreign hospitals is increasing, therefore each existing company has an interest in business development in an effort to determine the company performance. Financial statements reflect business performance. However, non-financial factors must also be taken into account, considering non-financial factors have an influence in determining business performance. The Balanced Scorecard measures performance from four perspectives as a whole and interrelated entity, namely financial perspective, customer perspective, internal business process perspective, as well as learning and growth perspective. In this research, the discussion is focused on the customer perspective because the customer is one of the most important elements for the business entity, and is realized to produce the best value for the customer. Based on the description of strategic targets, it is known that the target of increasing customer loyalty can be fulfilled. In 2017 the number of customers exceeds the established standard, which is more than 90% of the number of customers in the previous period (98.38%). The growth target of the number of customers met and exceed the target. The growth of customer companies target in 2017 was set at 15 new customer companies, and realized at 22 new customer companies. The increasing customer satisfaction target is in good category because the target has been achieved, as the customer satisfaction generated is less than 20% in 2017.

KEY WORDS

Balanced scorecard, performance, measurement, hospital.

In economic globalization era, not only financial statements can reflect business performance. Non-financial factors must also be taken into account, due to its influence in determining business performance. Performance measurement based solely on financial statements has limitations. It only represent the condition of the company when the financial statements are made, which does not guarantee future events. Financial statements will also encourage management to perform short-term actions at the expense of the company's long-term interests, for example, to increase profit or ROI, a manager can reduce commitment to development or employees training.

To complement the limitations of performance measurement based solely on financial statements, determining business performance could be done by including financial and non-financial factors known as the Balanced Scorecard (BSC). The Balanced Scorecard (BSC) can translate the company's mission and strategy into a measurement system, communicate targets into operational language, therefore it helps managers and subordinates on performance determinants that enable them to take initiatives and actions to implement company goals. Performance measurement using the Balanced Scorecard also allows companies to obtain information that cannot be obtained from financial reports such as information about customer satisfaction, information about community needs, information price changes caused by political and economic changes in a country, and other information.

Surabaya "X" Hospital tends to emphasize the achievement of financial performance targets and analyze the non-achievement of these targets, but does not do the same with other non-financial performance, resulting in loss of information which contributes greatly to the achievement of financial performance targets, such as all patient visit lists. The Surabaya

" X "Hospital cannot find out the percentage of patients seeking treatment in the inpatient sector, patient type, nor treatment rooms providing the largest revenue contribution to the hospital. The hospital emphasized the achievement and analysis of financial performance targets. Regardless, it does not conduct similarly to non-financial performance, especially at customer perspective.

Based on the description, to obtain further understanding, research questions were prepared. The main research question that used as a reference in this writing, namely: How to Implement Customer Perspective Balanced Scorecard as a Tool for Measuring Performance in Inpatient Rooms of Surabaya "X" Hospital?

LITERATURE REVIEW

Chow et.al (1998) explained Balanced Scorecard in the following statement: *"Essentially, the BSC is a set of financial and nonfinancial measures relating to company critical success factors. What is innovative about that concept is that components of the scorecard are designed in an integrative fashion such they reinforce each other in indicating both the current and future prospects of the company."*

The other definitions of Balanced Scorecard according to Hansen and Mowen (2000) are as follows: *"The Balanced Scorecard is a strategic management system that defines a strategic-based responsibility accounting system"*.

According to Kaplan and Norton (2000), the typical Balanced Scorecard model is its ability to translate strategies into various performance measures. There are three principles used to fulfill this purpose, namely (1) causal relationship, (2) performance driving factors and (3) linkages with financial problems.

The Balanced Scorecard is useful in carrying out company strategies by measuring tangible assets within a company. After describing the strategy, the measurement strategy improves and manages the measured strategy. By using cause-and-effect diagrams, strategies can be described as a method which does not merely used in strategy formulations, as the majority of employees use them to improve strategies.

According to Chow et al. (1998: 12), the framework of a Balanced Scorecard consists of at least four general perspectives, namely: financial, customer, internal business processes, as well as learning and growth. The scorecard must explain the company's strategy, starting with long-term financial goals, and then linking it with various sequences of actions to be taken with regard to financial processes, customers, internal processes, workers and systems to produce the long-term economic performance that the company targets.

The development of the Balanced Scorecard concept is relevant to be applied in nonprofit hospitals. Based on the concept of the Balanced Scorecard, according to Trisnantoro (2005) indicators used to assess the success of hospitals as a business institution are composed of four perspectives:

The HR Empowerment and Development Perspective. That medical staff, paramedics, and other employees are important components in hospitals that must be empowered. The quality of the health care process will increase if hospital employees are committed and trained. One important factor in enforcing commitment is financial incentives as work compensation.

Activity Implementation Process Perspective. The service quality requires attention in the service process. The process of hospital services can be in the form of clinical and nursing medical processes, non-clinical such as hotel room services, to service queue. Hospital services are complex and require the integration of various services and a good management system.

User Satisfaction Perspective. Discussing user satisfaction as a result of improving the quality and efficiency of the hospital service process. In this case, it needs to be stressed that the user is distinguished from the purchase type: individually or in groups (in the form of health insurance or companies that contract the employee health services) and those who buy for other people in the form of humanitarian funds or subsidizing.

Financial Perspective. Strong financial aspects will enable nonprofit hospitals to realize their missions. The mission involves serving poor families, building comfortable work environment for employees, and improving the welfare of the wider community. Hospitals with financial aspects will always improve the quality of service processes by improving the hospital's medical and physical facilities as well as human resource development.

In this study, the main focus is the perspective of user satisfaction related to services. These four perspectives in the Balanced Scorecard are measured by performance indicators. Therefore, the concept of the Balanced Scorecard can be used to explain why poor hospital services continue to experience deterioration in performance and are difficult to resolve. In this case, performance decreases continuously occurs. The decrease in performance is seen in a low-quality process so that it will only be able to attract patients who are unable and likely to have difficulty obtaining subsidies. As a result, hospital finances became very limited. This limitation disabled hospitals to provide sufficient incentives for employees nor improve hospital infrastructure and facility.

METHODS OF RESEARCH

According to Yin (1996) case studies are strategies suitable for research question focusing on answering "how" and "why". The research focuses on current events that require two other sources of evidence namely observation and interview to support research conducted. In this study the researcher aimed to determine a causal relationship between one perspective with another, hence this written case studies is explanatory in nature. The type of research used in this research was 'descriptive research' using a qualitative or naturalistic approach, the method chosen was 'case study'. Descriptive research aimed to provide an accurate description of the circumstances for certain symptoms to determine the relationship between a symptom and other symptoms.

The first mini research question: What is the vision, mission, and strategy of the Surabaya X Hospital? The Director of the Surabaya "X" Hospital and one marketing staff member was interviewed as they possess greater knowledge on the condition of the Surabaya "X" Hospital. One interview was conducted in two hours. Interviews conducted are semi-structured, where the author has prepared a list of questions in advance, but the direction of the interview is not completely tied to the list of questions, therefore the writer could inquire deeper to obtain further information. In order to facilitate the documentation of information obtained, written media records were used. The document analysis was carried out to gain an understanding of Surabaya "X" Hospital profile, especially on it's the vision, mission, and strategy. Documentation period was conducted for one day. The interview was conducted with the Director of the Surabaya "X" Hospital and the marketing department staff to build an understanding of the vision, mission, and strategy of the Surabaya "X" Hospital. By conducting documentation, clear and definitive data were obtained.

The second mini research question: What is the performance measurement system applied by Surabaya "X" Hospital? The Director of the Surabaya "X" Hospital was and one marketing staff member was interviewed. The interview was conducted three times, each spanned approximately ninety minutes. Interviews conducted are semi-structured. In order to facilitate the documentation of information obtained, written media records were used. Document analysis in the form of financial, human resources, and operations reports was carried out to determine the performance measures that have been implemented so far. Documentation period lasted for three days. The interview was conducted with the Director of Hospital "X" and marketing staff to determine the performance measurements that had been applied to the inpatient department of the Surabaya "X" Hospital. By conducting documentation, clear and definitive data were obtained.

The third mini research question: How the design of the Balanced Scorecard customer perspective is implemented in an effort to measure performance in the inpatient department at Surabaya "X" Hospital? A literature study was carried out by analyzing the data obtained during the research. In addition, semi-structured interviews were conducted with the Director and Deputy Director of Medical Services. Questionnaires were also filled in by patients in the

inpatient room of the Surabaya "X" Hospital to find out the factors that made patients satisfied and their opinion on the quality of hospital services, especially in the inpatient department. Documentation period lasted for three days. The interview was conducted with the Director of the Surabaya "X" Hospital and Deputy Director of Medical Services to draft the Customer Perspective Balanced Scorecard. Distribution of questionnaires determined the patient's satisfaction factors and patients opinion on hospital services quality, especially in the inpatient department. By conducting documentation process, the data was obtained definitively and clearly as a source of designing the Balanced Scorecard Customer Perspective in an effort to measure performance in the inpatient section at the Surabaya "X" Hospital

The fourth mini research question: How is the measurement of the performance of Surabaya "X" Hospital in the inpatient department using the concept of the Balanced Scorecard customer perspective ?. The Director of the Surabaya "X" Hospital and one marketing staff member was interviewed. It was conducted three times which spanned approximately ninety minutes each. Interviews conducted were semi-structured. In order to facilitate the documentation of information obtained, written media records were utilized. Document analysis in the form of financial statements, human resources and operations were carried out to determine performance measurement of Surabaya "X" Hospital in the inpatient section using the concept of Balanced Scorecard customer perspective. Documentation period lasted for three days. The interview was conducted with the Director of "X" Hospital and the marketing department staff to determine the performance measurement of Surabaya "X" Hospital in the inpatient section using the concept of the Balanced Customer Perspective Hospital. By conducting documentation, data on performance measurement of the Surabaya "X" Hospital in the inpatient section using the concept of the Balanced Customer Perspective Scorecard was obtained.

RESULTS OF STUDY

The use of the Balanced Scorecard is supported by a variety of conditions, both from the internal and external environment of the hospital, namely:

1. The hospital possesses a clear vision and mission translated through strategies. Therefore the use of the Balanced Scorecard in Surabaya "X" Hospital is very appropriate. In addition, the conditions in the globalization era require hospitals to possess strategic management system framework capable to describe the vision, mission, and strategy into measurable and clear operational performance scores. This can be fulfilled through the Balanced Scorecard concept.

2. Surabaya "X" Hospital possess a SWOT analysis, making it easier to use the Balanced Scorecard as a hospital performance evaluation tool. A SWOT analysis was prepared based on the conditions that occur in the field, which are described as follows:

a. *Strength*

➤ The HR factor is the strength of the Surabaya "X" Hospital, despite its small number. Additional work and work culture changes are required to increase productivity.

➤ Tools are the strength of the Surabaya "X" Hospital, although there are devices that are lacking in number.

➤ Asset growth

➤ Management of the organization and management system. Despite described as a strength, the value is very low and improvements are needed.

b. *Weakness*

➤ Infrastructure is a weakness for Surabaya "X" Hospital, which is largely due to lack of technical requirements. The risk obtained is a decreased patient satisfaction level.

➤ The comfort level of Hospital building leads to weaknesses in services which decrease the number of patients in the future.

c. *Opportunity*

➤ Networking provides an opportunity for Surabaya "X" Hospital to strengthen its competitive advantage, with the note that the Surabaya "X" Hospital must immediately improve the quality of the relationship.

➤ Surabaya "X" Hospital and its customers have the same bargaining power, but this is not supported by customer brand loyalty towards Surabaya "X" Hospital.

d. *Threat*

➤ Government regulations are still a threat to Surabaya "X" Hospital to conduct a pure health service business.

➤ The high competition conditions of the Surabaya "X" Hospital were responded by competing hospitals by forming a marketing and service improvement division and technology improvement.

3. The increasing competition. Some hospitals provide the best service for their patients, therefore the Surabaya "X" Hospital must always evaluate the performance of the hospital, especially non-financial aspects. The use of Balanced Scorecard in Surabaya "X" Hospital helps hospitals measure company performance and realize their vision and mission.

4. There is a dialogue between management between divisions and all employees on a regular basis to resolve problems that arise in an organization and work together to realize the mission and vision of the hospital. The Balanced Scorecard is used as a tool to evaluate company performance.

5. There is a new competitor, namely Wijaya Kartika Hospital in JMP, demanding an increase in the quality of services that can be measured and standardized.

Based on the conditions above, it is very appropriate if the company evaluates the use of the Customer Perspective Balanced Scorecard on the performance of Surabaya "X" Hospital. To achieve the strategic goals on the measurement of the performance of Surabaya "X" Hospital in the inpatient section using the Balanced Scorecard, the Customer Perspective will describe the achievement target. The product attributes used by Surabaya "X" Hospital, are described as follows:

a. *Product or Service Attributes*

The product or service used by the Surabaya "X" Hospital in increasing customer satisfaction and fulfilling the expectations of its customers is to provide varying service rates to patients, improve room facilities, namely by adding facilities, infrastructure, and professional workforce. In the installation of inpatient care at Surabaya "X" Hospital has facilities that include basic medical services, specialist medical services, and sub-specialist. Surabaya "X" Hospital is making improvements in terms of the registration process of new and regular patients because it still uses manual methods in terms of searching for patient data. All medical and non-medical personnel at the Surabaya "X" Hospital were also emphasized to be professional, cater to patient complaints, polite, and friendly. There are two types' customers in Surabaya "X" Hospital. VIP clinics consist of middle to upper-class customers. Surabaya "X" Hospital caters to the middle to lower class customer. Surabaya "X" Hospital also participated in health seminars to improve the performance of human resources through coaching, courses or training, refreshments, and rewards.

b. *Customer Relationship*

Surabaya "X" Hospital has customers (patients) that are divided into two categories, namely regular patients (permanent) and new patients. Older patients (permanent) are patients who have had patient clinical data (medical record cards) during the diagnosis and treatment process at Surabaya "X" Hospital or have performed checks (arrivals) more than twice, and often use health services at the hospital. On the other hands, new patients are those who have no clinical data on patients or will only conduct an examination for the first time at the Surabaya "X" Hospital. Regular patients (permanent) are patients who are satisfied with the hospital's health services, both in terms of equipment and medical equipment, facilities and infrastructure, cleanliness and comfort of the room. In the process of health care, regular patients and patients go to the counter to register and receive medical record cards. New patients do not have a medical record card. The new patient brings an empty medical record card which later filled directly by the interviewing doctor. Then the patient is called by a non-medical officer to enter the receiving room with a medical record

card. In the receiving room, before action is held, initial diagnosis is made by a medical doctor. The examination was carried out in order to find out the type of illness suffered by a patient. Based on the results of the diagnosis, the patient is referred to as the action room to conduct an examination. But before the patient goes to the auction room, the doctor first offers a choice to a patient that whether the patient wants to be examined directly by the doctor, a specialist, or a medical specialist. Most patients prefer and feel comfortable to be handled directly by the doctor, as they do not want an error in the examination. Surabaya "X" Hospital also accepts referral patients from other hospitals or doctors, as well as those without referrals. Surabaya "X" Hospital provides easy access to services for patients, has a free treatment program in helping other patients (social services), and collaborates with the Ministry of Health and BPJS, namely in the form of guarantee cards such as BPJS cards.

c. Image and reputation

To realize the vision, and the mission, customer value is the main target in a hospital. This is closely related to the building of a public image of the hospital. The public image will be achieved if the hospital is able to increase the trust and satisfaction of customers, the community and user institutions. To build a good image, Surabaya "X" Hospital has a social mission, namely by providing counseling, working with social institutions (NGOs) in terms of social services, holding free car services equipped with facilities and infrastructure (AC). In terms of providing these services, Surabaya "X" Hospital provides a box to receive suggestions and criticism from patients. The aim is to determine the extent to which this hospital has provided health services to patients, as well as complaints on human resources, medical equipment, supplies, etc. By carrying out these actions, it can be used as a performance evaluation for the Surabaya "X" Hospital to further improve the quality of its services optimally. By giving a positive image to the patient, the Surabaya "X" Hospital can maintain regular patients and new patients. A positive image must be maintained to ensure customer trust and loyalty remain well established, then the customer will recommend the hospital services to relatives, friends, and others.

Based on the description of strategic targets, it is known that the target of increasing customer loyalty can be fulfilled because in 2017 the number of customers exceeds the established standard, which is more than 90% of the number of customers in the previous period (98.38%). The growth target of the number of customers meets the target even exceeding the set target. The growth of customer companies in 2017 was set at 15. Upon realization, the hospital obtained 22 new customer companies. The target of increasing customer satisfaction is good because the target has been achieved. The hospital generated less than 20% customer complain in 2017.

One level of service in a hospital that must be considered is customer satisfaction. Customer satisfaction is the key to success in winning the competition. Customer satisfaction will be achieved if there is a meeting point between the patient's expectations and the services provided by the hospital or medical and non-medical personnel in providing quality health products and services to these patients. Customer satisfaction will encourage customers to return to use the services of the hospital, and encourage existing customers to recommend to other parties.

CONCLUSION

This chapter aims to provide conclusions from the data and analysis that have been carried out in the previous chapter to ensure an understanding of more concise research can be obtained. In this chapter, there are important findings obtained during the study, namely the implications, recommendations, limitations of the study and subsequent research agenda:

- To achieve the vision and mission, Surabaya "X" Hospital applies a strategy specifically at customer perspective using the following programs: increasing customer satisfaction, loyalty, and a number of customers.
- The performance measurement of Surabaya "X" Hospital is based on finance (liquidity, solvency, business activities, and business results), human resources

(number of employees, productivity, labor) and operational performance (beds, BOR, BTO, CDR, ALOS, surgery, new visits, long visits).

- Inpatients in each treatment room stated that the hospital's satisfaction factor is as follows: cleanliness and hygiene, service support, room facilities, nurse service quality, doctors' service quality, and general condition Hospital Infrastructure.
- Based on the description of strategic targets it is known that the target of increasing customer loyalty was fulfilled because in 2017 the number of customers exceeds the established standard, more than 90% of the number of customers in the previous period (98.38%). The growth target of the number of customers meets and exceeds the set target. The growth of customer companies was set at 15 new customer companies. The hospital obtained 22 new customer companies. The target of increasing customer satisfaction is good because the target has been achieved, compared to 2017 which generated less than 20% customer satisfaction.

Continuous evaluation and monitoring of performance must be carried out by the Surabaya X Hospital to ensure the Balanced Scorecard is implemented. It is carried out both in the short term and long term. Short term implementation involved monitoring the implementation of work programs and Standard Operating Procedures. In the long term involved monitoring the effects of environmental changes on the vision, mission, and strategies used by the Surabaya "X" Hospital.

Using the Balanced Scorecard allows the management of the Surabaya "X" Hospital to translate its vision, mission and business strategy into a set of integrated performance measures, and will provide information to hospital management regarding the condition of the Surabaya "X" Hospital. All medical and non-medical personnel will know the actions that must be taken in realizing the vision, mission, and strategies applied by the Surabaya X Hospital to ensure commitment and strategy may be implemented properly.

The following are recommendations for the Surabaya "X" Hospital to apply the Balanced Scorecard concept in evaluating performance and managing its strategy. With the cause-effect relationship of various components in four perspectives, it will be easier to evaluate the steps that have been taken and plan the program in the future. An implementation program to promote the existence of the Surabaya "X" Hospital, namely by increasing education and health care activities. The implementation of the program should begin with a group discussion to focus on determining scorecards in line with the vision, mission, and strategy. It would minimize unuseful information in the decision-making process:

- The successful implementation of the Balanced Scorecard will be dependent on the formation of a strong commitment from all members of the Surabaya "X" Hospital that is supported by all existing components, especially from the Director of Surabaya "X" Hospital which is the highest leader and supported by good coordination between the employees. Without good cooperation, the Balanced Scorecard will not run well.
- Judging from the number of growth in the number of patient visits, there was a decline in 2017. This was due to the lack of maximum marketing of superior products. Surabaya "X" Hospital pays more attention to what the patients want and need by offering the advantages of existing superior products to maximize the number of visits.
- Customer satisfaction factors are described as follows: hygiene level and staff services, service support, room facilities, nurse services quality, doctor services quality, and the general condition of the Hospital itself.
- Customer Intimacy is a strategy chosen by the Surabaya "X" Hospital to distinguish itself in the market. Surabaya "X" Hospital must pay attention to the administration service performance, namely the process of patient acceptance procedures. The procedure ought to be fast and precise by providing computer program training in the form of databases (patient data) and improving human resources by providing guidance, training, refreshment, and reward.

In completing this study, it has been realized beforehand that the writing is not a perfect work. Various constraints and limitations of the research that occurs when carrying out this study are also experienced especially when during data processing and analysis. Some limitations in this study are based on a customer perspective and focused only on inpatient rooms. Researchers have difficulty in obtaining more detailed and in-depth answers from respondents because researchers were given less time by the hospital on the grounds that they could interfere with the inpatients treatment plan in the Surabaya "X" Hospital.

Future research may develop other factors such as outpatient services, specialist services, medical support, emergency room (Emergency Installation), Operating Rooms, Intensive Care Units (ICU), and Medical Check Up. It should allocate a longer time to explore information to obtain more findings that can be developed with other perspectives such as the internal business process perspective, financial perspective, as well as learning and growth perspective

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