Performance Assessment at Zainal Abidin General Hospital Banda Aceh by Balanced Scorecard Approach

Lismaita[a]*, Siska Rini[b], Agustina[c], Sri Winarsih Ramadana[d], Fajri Salimi[c], Ismail[e]

[a]*Department of Public Financial Management, Politeknik Kutaraja, Banda Aceh, Indonesia*
[b]*Department of Accounting, Universitas Ubuddiyah Indonesia, Banda Aceh, Indonesia*
[c]*Department of Financial Analysis, Politeknik Kutaraja, Banda Aceh, Indonesia*
[d]*Department of Accounting, Politeknik Kutaraja, Banda Aceh, Indonesia*
[e]*Department of Office Administration, Politeknik Kutaraja, Banda Aceh, Indonesia*
lismaita@poltekkutaraja.ac.id

Abstract

The purpose of this study was to examine the effect of competency, employee satisfaction, leadership and employee performance on the performance of Zainal Abidin General Hospital Banda Aceh both simultaneously and partially. The Population in this study of Zainal Abidin General Hospital Banda Aceh employees as many 30 people. The type of data used in this study is primary data. Data collection techniques were carried out using a questionnaire. Data analysis was performed using Statistical Package for Social Science (SPSS) software. The results of the study show that simultaneously balance scorecard influences the performance of Zainal Abidin General Hospital Banda Aceh. While partially, the competency variable influences RSUZA performance, employee satisfaction influences RSUZA performance, leadership influences RSUZA performance and employee performance influences the performance of Zainal Abidin General Hospital Banda Aceh.

2012 Published by JOJAPS Limited.

1. Introduction

Hospital is one of health service organization. WHO Technical Report Series No. 122/1957 stated that hospital is an integral part from a social organization and health functioned to prepare super health service, curative, preventive to society and hospitalization service served to help family in hospital. Hospital is a center education and practice medical service and also bio-medic research center. As an organization, therefore a hospital should take responsible to the government and also society. The responsible reflected to financial aspect and non-financial aspect, so it is needs a method to measure performance in line to assess all aspects. One of the performance assessment method to reflect a complete company is Balanced Scorecard.

Balanced Scorecard measures financial and non-financial aspect. Hospital is a social economics unit. Social unit to do hospitalization actions and activities and the activities runs to do service to society. However in doing the efforts, it should concern to the objectives of economy, that's profit or giving welfare to the members. Hospital is also a kind of public sector organization. In running the activity, the hospital should do evaluation of work performance based on government regulations, such as standard hospital performance measurement. Performance assessment applied hospital performance measurement guidelines which is still unable to reflect hospital performance purely. It is due to the irrelevant aspects in assessment criteria, for instance customer satisfaction, qualification and employee retention level. Therefore, it's very necessary to have complete measurement to create hospital performance (Indra, 2008:27)

Zainal Abidin general hospital has vision to achieve popular hospital in terms of service, education and research based on international standard and mission to give enjoyable health service and customers' satisfactions satisfaction, support government's play in increasing society health level in line with achieving Sustainable Development Goals (SDGs) which applied through

Human Development Index and implemented Islamic principles to develop health service system, administrative and financial management.

2. Methodology

Population is general territory consisted of object and subject which have certain quantity and quality to be applied by researcher to study and find a conclusion (Sugiyono, 2012:119). In this research, the population was the staff and employee of RSUD Zainal Abidin Banda Aceh (30 people). The data sources are primer data (first data). First data is data gained directly from the first data in location of research or objects of the research (Bungin, 2011:137). The data was collected from lists of questions in questionnaire addressed to each respondent. It is used to analyze and test the hypothesis both gained through respondents directly, post, or even electronics (internet). The researcher administered questionnaire due to gain the data easily and efficiently in terms of energy and financial. The data analysis in hypothesis test applied statistic technics to test the influence of two or more variable and to find the influence partially and simultaneously. Empirical model equation applied to study the influence of independence variable on dependent variable, it is:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + ... + \beta_n X_n + e$$

Information :

Y = performance of RSUZA
X_1 = competence
X_2 = employee satisfaction
X_3 = leadership
X_4 = employee performance
A = constant
E = Error regression

3. Literature Review

3.1 Performance

Performance is an achievement of organization's goals in form of quantitative or qualitative output, creativity, flexibility, reliable and etc. performance may concerns for long term period or short, and also on the personal level, group or organization. Personal performance contributed to group performance and promoted to organization performance. On effective organization, management helps to create positive energy, it is totally bigger than its part. In any part, there no valid criteria to reflect performance (Gibson, 2003 :18).

3.2 Balanced Scorecard

According Kaplan and Norton (2000) balanced scorecard is an alternative method conducted by companies to measure company performance more comprehensively, not only limited to financial performance but also to non-financial performance.

3.3 Competence

Wibowo (2007:324) stated that competence is an ability to do something based on skill and knowledge and also support by working attitude rolled by the job.

3.4 Work Satisfaction

As'ad (2004:104) stated that work satisfaction has tight relation with the attitude of employees on the job, work situation, corporation between manager and among employees.

3.5 Leadership

Amstrong (2003) proposed that a leadership is a process of sharing inspiration to all employees in order to work well to achieve the intended goals.

3.6 Employees performance

Performance or work prestige is the work result of quality and quantity achieved by an employee in running the duty based on the responsible given (Mangkunegara, 2000:67).
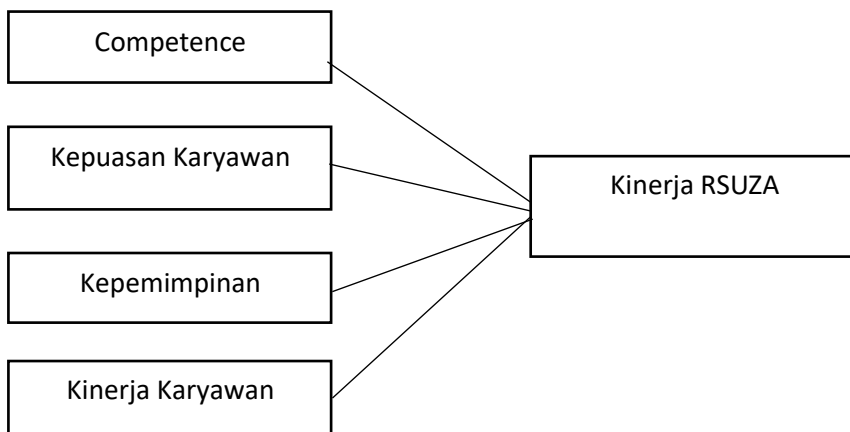
3.7 Theoretical framework

Figure 2.1 Theoretical Framework

3.8 Hipotesis
H_1 : there is influence of competence towards performance of RSUD Zainoel Abidin
H_2 : there is influence of satisfaction towards performance of RSUD Zainoel Abidin.
H_3 : there is influence of leadership towards performance of RSUD Zainoel Abidin.
H_4 : there is influence of employees performance towards performance of RSUD Zainoel Abidin.
H_5 : there is influence of balanced scorecard similarly with performance of RSU Zainal Abidin in Banda Aceh

4.1. Results and Discussion
4.1.1. Partial Test
Based on the table above, it could be seen that competence, employee satisfaction, and leadership and employees performance on performance showed significant influence. The explanation about the influence of independent variable on employees' performance of RSUD Zainal Abidin as follow;

a.   There is influence of competence towards performance of RSUD   Zainal Abidin
   Competence variable with tcount 2.048 > 2.403 or sig. Less than 0,05 (0,024 < 0,05), so it is concluded that Ho is rejected and Ha is accepted, it means that there is influence of competence partially towards performance of RSUD Zainal Abidin

b. There is influence of satisfaction towards performance of RSUD Zainoel Abidin.
   Employees' satisfaction variable with tcount 2.048 > 2.953 or sig. Less than 0,05 (0,007 < 0,05), so it is concluded that Ho is rejected and Ha is accepted, which is meant there is influence of employees' satisfaction partially towards performance of RSUD Zainal Abidin

c. There is influence of leadership towards performance of RSUD   Zainal Abidin
   Leadership variable with tcount 2.048 > 0,717 or sig. Score more than 0,05 (0.480 > 0,05), so it is concluded that Ho is accepted and Ha is rejected, it means that there is no influence of leadership partially towards performance of RSUD Zainal Abidin

d. There is influence of employees performance towards performance of RSUD   Zainal Abidin
   Employees performance variable with tcount 2.048 > 1.606 or sig. score more than 0,05 (0.121 > 0,05), so it is concluded that Ho is accepted and Ha is rejected, it means that there is no influence of employees' performance partially towards performance of RSUD Zainal Abidin

4.1.2. Simultant Test
The result of F test can be seen from the table above, the score of Fcount gained 13.478 > Ftable as 3,34 with the sign. Level 0,000 < 0,05. Due to the sign.score level is less than 0,05 so Ha is accepted, therefore it could be found that there is influence of leadership, employees' satisfaction, competence and employees' performance towards performance of RSUD Zainal Abidin.

5. Conclusions

Based on the discussion of research result above, it could be concluded that simultaneously competence, employees' satisfaction, leadership and employees' performance, has influence towards performance of RSUD Zainal Abidin. In partially testing, competence has influence towards performance of RSUZA, employees' satisfaction has influence towards performance of RSUZA, and leadership has influence towards performance RSUZA and employees' performance towards performance of RSUZA. Some suggestions suggested in this research contribute to RSUZA Banda Aceh to keep paying attention to the factors related to performance. Substituting the sample to be studied and expand research location, yet it is hoped generalization level from analysis will be more accurate and add other variables that possible to have influence towards performance of RSUZA.

References

Amstrong. 2003. The art of HRD: Strategic Human Resource Management a Guide to Action Manajemen Sumber Daya Manusia Strategik Panduan Praktis untuk Bertindak, Alih Bahasa Oleh Ati Cahyani. Jakarta: PT. Gramedia.Arifin, Z. 2007. Teori Keuangan dan Pasar Modal. Yogyakarta: Ekonisia.

As'ad. M. 2004. Psikologi Seri Ilmu Sumber Daya Manusia. Yogyakarta: Liberty.

Bungin, Burhan. 2011. Metode penelitian kuantitatif. Jakarta : Grasindo.

Gibson. 2003. Organization 8th ed. Bosston Masachusetts: Irwin Inc.

Indra. 2008. Mikrobiologi dan Parasitologil. Bandung: PT. Citra Aditya Bakti.

Kaplan, Robert S. and David P. Norton. 2000. Balanced scorecard: Menerapkan Strategi Menjadi Aksi (terjemahan), Erlangga, Jakarta.

Mangkunegara, Anwar Prabu. 2004. Manajemen Sumber Daya Manusia Perusahaan. Penerbit PT. Remaja Rosdakarya. Bandung.

Sugiyono. 2011. Metode penelitian. Jakarta: Alfabeta.

WHO Technical Report Series No. 122/1957.