Pharmaceutical Installation Performance Analysis PKU Muhammadyah RSU Sragen with A Balance Scorecard Approach

Indra Agus Setyawan1), Wiwik Kusumawati2, Sabtanti Harimurti3

1) Master Of Hospital Administration, Universitas Muhammadiyah Yogyakarta
2) Departement Of Hospital Administration Universitas Muhammadiyah Yogyakarta
3) Departement Of Hospital Administration Universitas Muhammadiyah Yogyakarta

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ABSTRACT

Research objectives: To determine the performance of the pharmaceutical installation of PKU Muhammadiyah Hospital Sragen based on a learning and growth perspective, which is viewed from job satisfaction, worker retention, work productivity and job training. Research Methods: This type of research is descriptive research with a quantitative approach. The sample used was 18 employees of the pharmacy installation of PKU Muhammadiyah Hospital Sragen according to the established criteria. Data analysis uses frequency distribution which is presented in tabular form. Research Results: Employee performance in terms of job satisfaction is included in the fairly satisfied category, meaning that employees are satisfied with income other than salary, promotions, co-workers, superiors to their work. Employee performance as seen from employee retention from 2017 to 2020 has the ability to keep employees from working in hospitals. Employee performance as seen from the training does not meet the training target, which is a minimum of two trainings per year. Approximately 61.11% or 11 employees who have attended training. Employee performance seen from productivity, the income earned by employees from 2017 to 2019 did not experience a significant change.

Kata kunci:
Kinerja
Balanced scorecard
Pertumbuhan

*) corresponding author
Indra Agus Setyawan
Master Of Hospital Administration, Universitas Muhammadiyah Yogyakarta, Yogyakarta, Indonesia.
Email: agussetyawanindra85@gmail.com
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ABSTRAK


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INTRODUCTION

The hospital was initially only seen as a social enterprise. However, along with the development of science and technology, as well as the increasing public demand for hospital services that have good quality, the hospital is now seen as a socio-economic unit. Hospitals have social responsibilities, but their financial management is adjusted to economic principles. This encourages hospitals to account for all of their performance, both financial performance and service performance according to work standards and improve the quality of hospitals in a sustainable manner (Sulistyaningrum et al., 2015). One method of measuring overall hospital performance is the balanced scorecard.

Gao et al. (2018) in his research states that the balanced scorecard has been used throughout the world in various types of institutions, both government agencies, manufacturing companies, service organizations and non-profit companies. Catugno et al. (2017), stated that the balanced scorecard has proven to be used in assessing hospital performance. Duke Children's Hospital in the USA applied the balanced scorecard method for three years, it was proven to be able to change the hospital's finances from a deficit into profit, reduce costs and increase patient satisfaction. Beginning in 1994, several hospitals in Alberta and Ontario began implementing the balanced scorecard to measure the performance of hospitals in Canada. In the UK, the Department of Health uses the balanced scorecard to evaluate the performance of the National Health Services Strategy. In Sweden, Bern University Hospital uses a balanced scorecard to assess the performance of the Department of Anesthesiology. In 2000, China also began to use the balanced scorecard in assessing performance in the health sector. In 2002, the Netherlands began a campaign to use performance evaluation indicators with a balanced scorecard in assessing the national health system (Gao et al., 2018).

The balanced scorecard was developed in 1992 by Kaplan and Norton, as a popular performance management system that groups organizational goals into four perspectives, namely learning and growth perspectives, finance, customers and internal business processes (Gao et al., 2018). The learning and growth perspective shows the capabilities that an institution must do to gain growth and improvement (Wibawa & Wikuasuna, 2019). The learning and growth perspective aims to provide the infrastructure for the possible achievement of the goals of the other three perspectives, namely the customer, financial and internal business process perspectives. In other words, the learning and growth perspective is the driving force for the goals of the other perspectives (Kaplan & Norton, 2000).

PKU Muhammadiyah Sragen General Hospital (RSU) is one of the private hospitals in Sragen Regency that meets the requirements as a Type D Hospital. This makes PKU Muhammadiyah Sragen General Hospital one of the places where patients visit for treatment. Since July 2014 the hospital has collaborated with BPJS Kesehatan and the number of patient visits has increased by 70% - 90% every year. The increase in patient visits causes the level of performance in the pharmacy to decrease.

Based on the results of a preliminary study conducted by researchers through observation, data obtained that the waiting time for outpatient and inpatient services is long, pharmaceutical services are not good even though the number of human resources and incentives have been added and drug stocks are often empty so that patients get drugs that are not in accordance with the required amount. In addition, there are 14 human resources in the pharmacy installation, consisting of 3 pharmacists, 11 TTK divided into 3 people in the inpatient department, 5 people in the outpatient department and 4 people in the ER and 2 people in the inventory section. This condition is supported by data from PKU Muhammadiyah Hospital Sragen that in 2018 and 2019 there was a decrease in the level of pharmacy installation services. Based on the description, this research was conducted to determine the performance of the pharmaceutical installation of PKU Muhammadiyah Hospital Sragen based on the learning and growth perspective.

RESEARCH METHODS

This type of research is descriptive research with a quantitative approach. The population used is all employees in the pharmaceutical installation of PKU Muhammadiyah Hospital Sragen. The sample is employees who meet the established criteria. The main variable in this research is the balance scorecard according to the learning and growth perspective. The learning and growth perspective is related to the efforts made by hospital management in improving the quality of human resource performance. The learning and growth perspective is measured by:

1. Job satisfaction is measured using the Job Description Index, which consists of five indicators, namely work, wages/incentives, promotions, partners and leaders.
2. Retention of workers, namely the hospital's ability to hold employees who excel as long as possible to keep working.
3. Training is a hospital effort to improve the quality of its employees. Training is measured by the following formula:

   \[
   \text{Training} = \frac{\text{Number of employees receiving training}}{\text{Total number of employees}} \times 100\%
   \]

   It is said to be good if the value is <3% and it is said to be bad if the value is >3%.
4. Worker productivity is the result of all efforts to improve employee morale and skills, innovation, internal processes and customer satisfaction levels. Productivity is measured by the following formula:

   \[
   \text{Productivity} = \frac{\text{Number of patients}}{\text{Number of employees serving}} \times 100\%
   \]

   It is said that productivity is good if there is an increase in the income of each employee to the hospital every year. It is said that it is not good if there is a decrease in the income of each hospital employee every year.

RESULTS AND DISCUSSION

The data for this study were obtained from 18 employees who met the criteria with a tenure of more than two years. The results of employee performance analysis from the perspective of learning and growth are seen from the four main components which are described as follows.
1. Job satisfaction

Employee job satisfaction in this study is seen from five indicators, namely income other than salary, promotions, colleagues, superiors and work. The results of the analysis of the five indicators are described as follows.

Table 1
Job Satisfaction Seen from Five Indicators

<table>
<thead>
<tr>
<th>No</th>
<th>Statement</th>
<th>Min</th>
<th>Max</th>
<th>Mean</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Satisfaction with Other Than Salary</td>
<td>3.25</td>
<td>4.75</td>
<td>4.01</td>
<td>Satisfied</td>
</tr>
<tr>
<td>2.</td>
<td>Satisfaction with Promotion</td>
<td>2.25</td>
<td>4.25</td>
<td>3.01</td>
<td>Quite satisfied</td>
</tr>
<tr>
<td>3.</td>
<td>Satisfaction with Coworkers</td>
<td>2.00</td>
<td>4.25</td>
<td>3.46</td>
<td>Quite satisfied</td>
</tr>
<tr>
<td>4.</td>
<td>Satisfaction with Boss</td>
<td>4.00</td>
<td>5.00</td>
<td>4.28</td>
<td>Satisfied</td>
</tr>
<tr>
<td>5.</td>
<td>Job Satisfaction</td>
<td>3.00</td>
<td>4.60</td>
<td>3.61</td>
<td>Quite satisfied</td>
</tr>
<tr>
<td></td>
<td><strong>Average</strong></td>
<td><strong>3.68</strong></td>
<td></td>
<td></td>
<td><strong>Quite satisfied</strong></td>
</tr>
</tbody>
</table>

The results of this study indicate that employee job satisfaction is measured using five indicators which as a whole are included in the category of quite satisfied. Satisfaction shows that what is received is as expected. Job satisfaction can be seen from several indicators, namely income other than salary, satisfaction with promotions, satisfaction with colleagues, superiors and with their work. Indicators of satisfaction with income other than salary in this study are included in the satisfied category. Income other than salary is obtained by employees from additional tasks or work that they do, which are given based on hospital regulations that are adjusted to the work unit and workload they bear. Therefore, the amount of allowances given to each employee may vary.

The indicators of satisfaction with promotions are included in the category of quite satisfied. Promotion promotion can give satisfaction to employees who follow it because employees who get promotions will get an increase in salary as well. RSU PKU Muhammadiyah Sragen has regulations governing promotion of promotions, and are also based on regulations and decisions of the MPKU assembly. Promotions for promotion are carried out based on work performance, honesty, work discipline and cooperation through tests and employee understanding. However, not all employees of pharmacy installations know for sure about these regulations because they are rarely announced directly, and are carried out on a situational basis, so that employees do not know about promotions and some have never followed them.

The indicator of satisfaction with co-workers is included in the category of quite satisfied. These results indicate that there are employees who feel uncomfortable with their co-workers, because they have a hard character so they often give quite scathing criticism to their co-workers who are the targets. In addition, the differences in vision between team members and units can also provide different views on work, so that it can have an impact on job satisfaction. However, there are also co-workers who are fun and can be invited to work together and discuss, so that employees can do their jobs with feelings of pleasure and satisfaction.

Satisfaction with superiors is included in the satisfied category. The results showed that the employees were satisfied with their superiors or leaders at the pharmaceutical installation of PKU Muhammadiyah Hospital Sragen. This is because superiors are considered not to give special treatment to certain employees and are able to treat their employees fairly. If there are employees who make mistakes, then the supervisor will give a warning or warning to the employee so as not to repeat it again and immediately fix it.

Job satisfaction is included in the category of quite satisfied. The results of the study indicate that employees are quite satisfied with their work, which means that employees are happy with the responsibilities and tasks assigned to them, and feel happy while carrying out their duties. Although employees feel they do not get new skills while working, employees still enjoy working in hospital pharmacy installations, and this is enough to make them not willing to look for other jobs.

Job satisfaction is considered as one of the important components for the organization (Kaplan & Norton, 2000). Job satisfaction obtained by employees is the initial situation for increasing productivity, responsiveness, quality and service to customers. Employees who have job satisfaction will also provide good service to their customers, so that customers get the best service and feel satisfaction too. Therefore, job satisfaction is important for organizations because it can have an impact on employee performance.

2. Job Retention

Based on the data obtained from the documentation, the retention of workers in the pharmacy department of PKU Muhammadiyah Hospital Sragen can be seen in the following table.

Table 2
Results of Calculation of Worker Retention in the Pharmacy Section of PKU Muhammadiyah Hospital Sragen

<table>
<thead>
<tr>
<th>Year</th>
<th>Total Employees (a)</th>
<th>Number of Exiting Employees (b)</th>
<th>Employee Retention [(b/a)*100%]</th>
</tr>
</thead>
<tbody>
<tr>
<td>2017</td>
<td>10</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>2018</td>
<td>18</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>2019</td>
<td>18</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>2020</td>
<td>20</td>
<td>0</td>
<td>0%</td>
</tr>
</tbody>
</table>

The results showed that the retention value obtained from 2017 to 2020 was 0%. This value is smaller than 3%, which means that no employee left the hospital at that time, or in other words the hospital was able to keep its employees working at the hospital. Employees in the pharmacy installation also experienced an increase, either through recruitment or transfer or transfer from other units of the hospital. This shows that the retention of hospital workers is good.

Employee retention shows the organization's ability to hold its employees who excel for a certain period of time in accordance with the needs of the organization (Kaplan &
Norton, 2000). Organizations with good employee retention means that they have the ability to retain their employees. Organizations can retain employees in various ways, including by rewarding good performance, achieving set targets, and other achievements. Organizations need to grow the trust of their employees by giving important tasks to giving awards that show the organization's appreciation for their employees for good performance, so that employees' desire to leave is also reduced.

The results showed that some employees have a desire to leave. This desire is caused by several factors, including the incompatibility of the workload with the salary obtained, meaning that the workload is different but the salary is the same. The salary earned by employees in inpatient units is the same as employees in outpatient units, where the inpatient workload is heavier. Employees in outpatient units work up to seven hours, while employees in inpatient units can work more than seven hours. This mismatch between the workload and the salary earned can have an impact on employee retention. Hospitals that have not been able to provide salaries as expected by employees can create a sense of disappointment and unfairness, which creates a desire to leave the hospital.

Other reasons that make employees want to leave the hospital are personal reasons, such as being accepted as a Civil Servant (PNS) and family wishes. Employees at RSU PKU Muhammadiyah Sragen are free to take the civil servant recruitment test, so employees who have the desire to take the test are welcome. However, the absence of employees who leave, means that the hospital has good capabilities so that its employees do not decide to leave. This is because the hospital rotates some of its employees, such as employees from inpatient units where the workload is much heavier than in other units, moving to a pharmacy procurement unit whose working hours and workloads are not as heavy as those in inpatients. The rotation carried out by the hospital was able to make employees discourage their intention to resign from the hospital. In addition, there are also employees who do not have the desire to leave the hospital because of their age, namely having the age of more than 40 years at which age it is more difficult to get another job if they leave the hospital. Listening to the aspirations of employees is also considered capable of making employees discourage their intention to leave the hospital.

3. Work Training

PKU Muhammadiyah Hospital also organizes several trainings for its employees. Employees in the pharmacy department are also targeted to take part in the training. The number of pharmacy employees who have attended this training can be seen in the following table.

<table>
<thead>
<tr>
<th>Number of Trainings Attended</th>
<th>Years of service &lt;2</th>
<th>2-5 year</th>
<th>6-10 year</th>
<th>&gt;10 year</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1x</td>
<td>4</td>
<td>0</td>
<td>0</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td>2x</td>
<td>1</td>
<td>0</td>
<td>1</td>
<td>1</td>
<td>6</td>
</tr>
<tr>
<td>Once a year</td>
<td>0</td>
<td>1</td>
<td>0</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Amount</td>
<td>5</td>
<td>5</td>
<td>1</td>
<td>11</td>
<td></td>
</tr>
</tbody>
</table>

The results showed that as many as 61.11% or 11 employees of the pharmacy department of RSU PKU Muhammadiyah Sragen had attended the training. Kaplan & Norton (2000) states that training is carried out to increase productivity, reduce maintenance costs and work accidents, reduce employee turnover, reduce absenteeism, and increase job satisfaction. Employees who are given the opportunity to be able to attend training will feel that the hospital pays attention to them, so that employees will also provide the best performance for the hospital. Therefore, the hospital also organizes training programs that can be followed by its employees, especially for employees in pharmaceutical installations, to improve the competence of their employees.

The results also showed that one employee stated that he attended training once a year, which means the hospital has a budgeted training program every year for its employees. This is reinforced by what was conveyed by the Education and Training Section of PKU Muhammadiyah Sragen Hospital that the hospital has a training program for its employees every year. The Education and Training Section includes training programs in the hospital's annual planning, both internal training and external training. Internal training is training provided by the hospital. External training is training organized by external parties of the hospital and can be followed by its employees.

The internal training program provided is tailored to each unit, such as in pharmacy installations, the training programs provided include mixing drugs, storing emergency drugs, to effective communication with other units. Training is provided to improve the knowledge and abilities of employees so that they can provide maximum service. However, employees can provide suggestions regarding training programs that are deemed necessary to the hospital to improve services. The training program is provided to increase and strengthen the knowledge and skills of employees so that in the end it can also increase the satisfaction of patients and their families. However, as many as four employees admitted that they had only attended one training while working for more than two years in a pharmacy installation. A total of one person has attended two trainings for more than two years of work, four people have attended two trainings for more than six years, and another person has attended two trainings while working in a pharmacy installation for more than 10 years. These results mean that although there is an annual training program planning, in practice not all employees can attend the training regularly.

In addition, the results of this study also show that there are seven employees at the pharmacy installation who have worked for two years and have never attended any training, either training organized by the hospital or training from outside the hospital. This can indicate that the training program that has been prepared has not been able to cover all employees in the pharmacy installation, especially employees who have not worked in the hospital for a long time. The training program has not been able to meet a good training target, namely two trainings in one year (Anshori, 2018).
4. Work productivity

Productivity shows workers’ efforts to improve employee morale and skills, innovation, internal processes and the level of customer satisfaction. The productivity of pharmacy employees at PKU Muhammadiyah General Hospital can be seen in the following table.

<table>
<thead>
<tr>
<th>Year</th>
<th>Total Employees</th>
<th>Net income (Rp)</th>
<th>Productivity</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(a)</td>
<td>(b)</td>
<td>(b/a)/b*100%</td>
</tr>
<tr>
<td>2017</td>
<td>18</td>
<td>28.097,026,550</td>
<td>5,56</td>
</tr>
<tr>
<td>2018</td>
<td>18</td>
<td>31.689,668,605</td>
<td>5,56</td>
</tr>
<tr>
<td>2019</td>
<td>18</td>
<td>30.674,620,610</td>
<td>5,56</td>
</tr>
<tr>
<td>2020</td>
<td>20</td>
<td>27.711,734,095</td>
<td>5,00</td>
</tr>
</tbody>
</table>

The results of this study indicate that the value of employee work productivity is 5.56% from 2017 to 2019. The consistency in work productivity is because the amount of income generated by the hospital has not changed significantly for three consecutive years. Kaplan & Norton (2000) explains that work productivity shows the result of all efforts made to improve employee skills, innovation, morale, internal processes to the level of customer satisfaction. Low productivity can indicate employee performance is also experiencing a decline. Decrease in performance can be due to employees who have not been able to provide maximum service. Decreased performance can have an impact on the income earned. If this continues, it can threaten the continuity of the hospital.

The decline in a performance can be known through performance measurement. Mahmudi (2012) and Mardiasmo (2012) state that performance measurement is in addition to knowing the extent to which organizational goals have been achieved, to improve performance in the next period, but communication media between superiors and subordinates, but performance measurement is also used as a basis for giving rewards, as well as sanctions for employees who excel. The award can be in the form of additional salaries or allowances for achieving performance that is in line with the target. Giving rewards can motivate employees to maintain or improve their performance even better. The provision of salaries and allowances is also adjusted to the policies of each agency.

The result of the research shows that RSU PKU Muhammadiyah Sragen itself has a policy regarding the salary and benefits given to its employees. However, the results of this study indicate that employees, both those who have only worked for 2 to more than 3 years in a pharmacy installation have never experienced an increase in the amount of salary. Although the salary given is already the minimum wage, it is not in accordance with hospital regulations, thus making employees feel that the salary received is not in accordance with the workload of each unit, such as inpatient and outpatient units, the salary is the same, so it can affect employee productivity.

Based on the results of the analysis and discussion that have been described, the measurement of employee performance from the perspective of learning and growth in terms of the four aspects is quite good overall. Viewed from the aspect of job satisfaction, overall employees feel quite satisfied. Viewed from the aspect of worker retention, the hospital was able to make its employees stay in the hospital during the 2017 to 2020 period so that no employee left the hospital, especially the pharmacy department. In terms of training, it is also known that employees who have worked for at least two years have the opportunity to participate in training programs held by the hospital.

Based on the aspect of work productivity, it is also known that the hospital's income has not changed significantly, meaning that the company can still run or provide the best and consistent health services to its patients. The results of this study are in line with the research conducted by Hidayat et al. (2018).

The results of this study indicate that the balanced scorecard can assess performance from a learning and growth perspective. Viewed from human capital, the performance shows good results. Organizational capital shows moderate results, and informational capital shows moderate results. These results indicate that the balanced scorecard can show the performance of an institution in the perspective of learning and growth. The results of this study are similar to those conducted by Aprilliani et al. (2015), Sulistyaningrum et al. (2015), Gao et al. (2018). The study examined hospital performance in hospital pharmacy installations using a balanced scorecard. Although the perceived performance perspective is different, the balanced scorecard results can be used to assess hospital performance and employee performance. The results show that the balanced scorecard can show hospital performance in terms of work productivity.

Catuogno et al. (2017) in his research also shows that the balanced scorecard can be used to change hospital finances. This shows that the analysis carried out can be used as a reference to improve hospital performance to be better and more effective. The research of Mutale et al. (2014) also states that hospitals that implement the balanced scorecard have better performance. Research conducted by Wibawa and Wikuana (2019) shows that the results of the balanced scorecard assessment of four perspectives can assess the feasibility of hospital pharmacy installations as independent business units.

CONCLUSION

Based on the results of the analysis and discussion, the performance of the pharmacy staff at PKU Muhammadiyah General Hospital on the overall learning and growth perspective is quite good. The performance of employees as seen from their job satisfaction is included in the category of quite satisfied. Judging from the retention of workers from 2017 to 2020, including having the ability to hold employees to continue working in hospitals. Judging from the training, it does not meet the training target, which is a minimum of two trainings per year for each employee. Employee performance seen from productivity, the income earned by employees from 2017 to 2019 did not experience significant changes.

DECLARATIONS

1. This study had ethical approval and agreed to participate;
2. This research does not conflict with anyone's interests;
3. The data from this research are from PKU Muhammadiyah General Hospital, Sragen
4. Funding for this research is purely from the researchers themselves
5. Researchers have contributed to PKU Muhammadiyah Hospital from the results of their research
6. Researchers say many thanks, for the cooperation of researchers with respondents who have given their participation in answering all the needs of researchers.
**Conflict of Interest**

The author has no conflict of interest with the respondent, thus this study is purely to determine the performance of the pharmaceutical installation of PKU Muhammadiyah Sragen Hospital.

**Availability of Data and Materials**

Data and material research can be provided at open data repository (OSF, Zenodo, Repositori Ilmiah Nasional, Institutional Repository Data and etc.) or by upon request.

**REFERENCES**


