

# Performance Management in Universitas Brawijaya Hospital in Pandemic Era: A Balanced Scorecard Approach

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**Abstract.** The COVID-19 pandemic has changed health services to become more responsive. Hospitals must develop their capacity to improve organizational sustainability during the COVID-19 pandemic. The Balanced Scorecard (BSC) is a performance management measurement tool that analyses performance both the financial sector, customer preferences, internal business processes, and learning and growth. The purpose of this study is to measure hospital performance using the Balanced Scorecard (BSC) on the sustainability of Universitas Brawijaya Hospital (UBH) during a pandemic. The research method uses a quantitative approach. The variables in this study are divided into independent variable: Balanced Scorecard (X), which consists of a financial perspective (X1); a public sector perspective (X2); an internal business perspective (X3); and a growth and learning perspective (X3). Furthermore, the dependent variable is organizational sustainability (Y). Data processing will use SEM (Structural Equation Modeling) analysis with statistical tests using SMART PLS (Partial Least Square). The results of the study show that the Balance Scorecard (X) indicator partially which consists of the financial, the customer, the internal business, and growth and learning perspective has a positive effect on the sustainability of UBH. All of the balanced scorecard indicators simultaneously influence the sustainability of UBH.

**Keywords:** Balanced Scorecard (BSC), organizational sustainability, hospital, the Covid-19 pandemic

## 1. Introduction

The COVID-19 pandemic in Indonesia has led to a heavy burden on the healthcare system. The hospital is one of the health service units that must work hard to deal with the COVID-19 pandemic. This is because the hospital has adequate infrastructure to assist in the process of hospitalization and treatment for confirmed COVID-19 patients. To cope with its role, hospitals are required to provide quick and quality health services.

Measuring hospital performance is an absolute thing to do in improving hospital sustainability during a pandemic. Performance measurement using the Balanced Scorecard (BSC) is one of the performance measurement methods that need to be carried out in analyzing current hospital performance and evaluating it so that there are efforts to increase performance improvement in the future. Performance measurement in the BSC is carried out, covering four indicators, namely finance, customers, internal business processes, learning and growth with long-term targets [1]. The balanced scorecard (BSC) has been a prominent innovation in strategic performance measurement systems. Therefore, the healthcare sector adopts this approach to improve their management and service qualities [2,3].

The balanced scorecard (BSC) has been implemented to evaluate the performance of healthcare organizations (HCOs). The BSC proved to be effective in improving financial performance and patient satisfaction [4]. The BSC dimensions may play an essential role in tackling the COVID-19 pandemic. The BSC method states that the aspect of measuring hospital performance does not only measure financial (financial) aspects. This is because the performance measurement of hospitals is not only measured physically in the form of the

realization of hospital financial performance achievements but also needs to be seen from other, more complex perspectives. This condition is also influenced by the increasing needs of the community and the environment which affect the sustainability of the hospital. The customer perspective (service user community) is oriented toward the success of the hospital in attracting new customers and retaining customers. Therefore, customer satisfaction needs to be measured to improve hospital performance. Based on internal business processes, hospital management needs to develop service product innovations that suit customer (community) needs. In order to improve hospital performance in internal business processes, hospitals must identify and also measure how organizational capacity is owned and determine performance targets that have been mutually agreed upon. From a learning and growth perspective, hospitals can carry out learning development to increase the knowledge and skills of employees in order to produce good work productivity. By increasing the capacity of employees, it is hoped that they will be able to improve their performance even better in achieving organizational goals.

Measurement of hospital performance will have an impact on the sustainability of the hospital in the future. Organizational sustainability is the capacity of an organization to achieve organizational conditions that are always sustainable in achieving organizational goals in the present or the future. There are three pillars in organizational sustainability, namely economic, social and environmental sustainability [5,6] (Hansmann *et al.* 2022; Oliviera, 2013). These three pillars support the sustainability of the hospital in achieving its vision and mission. With good performance measurement, it will be able to guarantee the sustainability of the hospital so that it can always survive during the COVID-19 pandemic.

Universitas Brawijaya Hospital (UBH) is one of the hospitals owned by Universitas Brawijaya which serves the public in general. UBH has received a plenary assessment from the Hospital Accreditation Committee and has served BPJS (Insurance System). As one of the health service providers, performance measurement needs to be carried out in order to improve the sustainability of UB Hospital. Measurement of UBH performance using the BSC aims to measure how UB Hospital is sustainable, especially during a pandemic in terms of social, economic and environmental aspects.

The specific research objectives: (1) Conduct a study of the implementation of the Balance Scorecard in UB Hospital and (2) Analyze how the Balance Scorecard influences the sustainability of UB Hospital during this pandemic. The urgency of this research is to provide solutions to problems related to UB Hospital performance and UB Hospital sustainability during a pandemic and to make a scientific contribution through the analysis of research studies on the influence of the Balance Scorecard on UB Hospital sustainability as an effort to improve performance during the COVID-19 pandemic. This research is one of the head lecturer doctoral grant research schemes to improve the quality of human resources in supporting the development of science and technology and the use of supporting facilities to provide a research result that can contribute to the development of the sustainability of health service units. The development of science and technology is the best basis for providing solutions related to the sustainable development of UB Hospital during the COVID-19 pandemic so that hospital management can improve performance in health services.

## **2. Literature review**

### **2.1 Health Public Management**

Public management is a scientific branch of public administration that discusses organizational restructuring, budgeting systems, resource management and program evaluation. In its development, public management continues to experience changes from time to time to adapt to the existing situation and environment [7]. In public management, the implementation of government activities cannot be separated from the management functions, namely PSDCORB (Planning, Staffing, Directing, Coordinating, Reporting and Budgeting) [8]. It was further explained that public management is a mixture of the functions of planning, organizing

and controlling management with the management of human, financial, physical, information and political resources [9]. Therefore, public management activities are never separated from the management function to achieve organizational goals that have been set.

The hospital is one part of the health service unit that serves a complete range of health services. Based on Ministry of Health Regulation No. 147 of 2010 concerning Hospital Licensing, Hospitals are health service institutions that carry out complete individual health services that provide inpatient, outpatient, and emergency services. Based on Government Regulation Number 95 of 2013 concerning Teaching Hospitals, it is explained that a Teaching Hospital is a hospital that has the function of being an integrated place of education, research, and health services in the fields of medical and/or dental education, continuing education, and other health education as a whole multi profession.

## **2.2 Public Sector Performance Measurement**

Measuring the performance of public organizations is an important component in achieving the vision and mission of the organization in order to achieve the desired goals. The public sector performance measurement system is a system that aims to help public managers assess the achievement of a strategy through financial and non-financial measurement tools. Therefore, the performance measurement system can be used as an organizational control tool in providing rewards and punishment [10]. The purpose of public sector performance measurement is to improve government performance, resource allocation and decision-making, realize public accountability and improve communication with service users.

## **2.3 Service Quality Dimensions**

Main dimensions or indicators in public services:

- *Tangibles* (tangible or physical evidence), consisting of indicators:
  - (1) The appearance and discipline of the apparatus in serving the community
  - (2) Convenience of the place to perform the service
  - (3) Ease of process and service access
  - (4) Use of assistive devices in service
- *Reliability consists of indicators:*
  - (1) The accuracy of officers in serving the community
  - (2) Have clear service standards
  - (3) The ability of officers to use service process aids
- *Responsiveness consists of indicators:*
  - (1) Responding to every community who wants to get service
  - (2) Officers carry out services carefully, quickly and precisely
  - (3) All public complaints are responded to by officers
- *Assurance consisting of indicators:*
  - (1) Officers provide guarantees on time in service
  - (2) The officer guarantees the certainty of costs in the service
- *Empathy consisting of indicators:*
  - (1) Prioritize the interests of the applicant or the community
  - (2) Officers serve with a friendly attitude and courtesy
  - (3) Officers serve non-discriminatively (discriminately)

## **2.4 Balanced Scorecard**

Balance Score Card (BSC) is a performance management method that analyzes the financial sector by taking into account customer preferences, internal business processes consisting of effectiveness and efficiency, as well as learning and growth [1]. The balanced scorecard is an accounting report covering four critical success aspects of the Hospital: financial performance, customer satisfaction, internal business processes, innovation and learning [11]. BSC is used to evaluate and measure organizational performance, BSC is also used as a decision-making tool regarding actions that must be taken to correct deficiencies and advance the organization.

## 2.5 Organizational Sustainability

Organizational sustainability is divided into three, namely economic sustainability (economic organizational sustainability), environmental sustainability (environmental organizational sustainability), and social sustainability (social organizational sustainability) [2]. Analysis of organizational sustainability is very important in efforts to identify organizational weaknesses and strengths for future improvement.

## 2.6 Economic sustainability

Economic sustainability seen from economic viability indicators is the essence of economic sustainability. This indicator indicates that the organization must be able to generate profits thereby guaranteeing sufficient liquidity cash flow for the organization. In addition, the contribution of the parties is the benchmark for this indicator. Environmental sustainability indicators indicate that an organization must be able to control the impact of all organizational/company activities on the environment.

## 3. Research Methods

This research uses a quantitative descriptive approach. The research was conducted at the Brawijaya University Hospital (UBH), Malang, East Java, Indonesia. The population in this study were UBH service users (inpatient and outpatient) and UBH employees. In this study, the respondents studied consisted of two types, namely: (1) service users (patients) to measure performance from a customer perspective and (2) UBH employees to measure the internal business process perspective learning and growth perspective. Total population of 437 employees. The sample size will be calculated according to the Slovin formula:

$$n = \frac{N}{1 + Ne^2}$$
$$n = \frac{437}{1 + (437 \times (0,005)^2)}$$
$$n = \frac{437}{2,0925}$$
$$n = 209$$

n = sample size  
N = population size  
E = error critical value (10%)

Based on the calculation of the Slovin formula, the number of respondents was 209 people. The data were obtained from the respondents' perceptions of the question about X and Y variables. The X variable consisted of financial, customer, learning and growth as well as internal business process perspectives variables, while Y consisted of organizational sustainability. The responses of each question were subjected to options from 1 = Strongly Disagree to 5 = Strongly Agree. The latent variables, indicators and indicator items from each latent variable are presented in Table 2. Qualification level was determined by the bellow ranges:

Very low	= 1.00 – 1.80
Low	= 1.81 – 2.60
Medium	= 2.61 – 3.40
High	= 3.41 – 4.20
Very high	= 4.21 – 5.00

In the inferential statistical analysis, the purpose of testing the research model, the researchers used the PLS method with SMARTPLS ver.3 software. The research model tested includes testing the role of mediating and moderating variables. PLS is very suitable to answer research needs.

## 4. Result and Discussion

#### 4.1 Descriptive Analysis

Descriptive analysis is shown based on the average value of the research score for each indicator. Of the six indicators from a financial perspective, all show moderate criteria except for the fourth indicator, namely various sources of income other than government subsidies. Variable customer perspectives get various assessment scores from moderate to very good. From the twelve customer perspective indicators, two of them got a medium rating score, two indicators got a very good rating and the remaining eight got a high rating score. All internal business indicators and learning and growth perspective variables show high criteria. From the organizational sustainability variable, three indicators show medium criteria while four indicators get high ratings (Table 1).

Table 1. Description of Respondents' answers on each indicator

No	Financial perspectives	Score	Criteria
1	The realization of operational costs is less than the available budget	3.3	Moderate
2	The percentage of funds for investment in UB Hospital is greater than the percentage of funds for operations	3.4	Moderate
3	The use of operational funds in UB Hospital is quite effective and efficient	3.2	Moderate
4	There are various sources of income apart from government subsidies	3.7	High
5	The funding planning process at UB Hospital is carried out in detail at the beginning of the year.	3.4	Moderate
6	UB Hospital has never experienced difficulties in paying operational costs.	2.8	Moderate
<b>Customer perspectives</b>			
1	Most of the patients at UB Hospital are BPJS patients	4.3	Very high
2	UB Hospital cooperates with level 1 health facilities to get patients	3.9	High
3	UB Hospital provides convenience in terms of drug administration both outpatient/inpatient	4.1	High
4	UB Hospital has a service for handling patient complaints	4.0	High
5	UB Hospital employees do work based on the applicable SOP	4.2	High
6	UB Hospital has several service innovations that make it easier for patients, for example: home care services	3.4	Moderate
7	UB Hospital provides a fast response in handling patient complaints	3.8	High
8	In an effort to retain customers, UB Hospital adds service support facilities	4.1	High
9	UB Hospital provides clear information if there is a delay in doctor's services	3.5	High
10	UB Hospital cooperates with other insurance companies	3.3	Moderate
11	UB Hospital utilizes social media (Facebook, Youtube, IG, and others) for education and introduction to the community	4.3	Very high
12	UB Hospital employees really understand the standard of service to patients	4.0	High
<b>Internal businesses perspectives</b>			
1	Work equipment in UB Hospital is in good condition and suitable for use and adequate	3.8	High
2	UB Hospital always checks work equipment regularly	3.8	High
3	UB Hospital improves the quality of facilities and infrastructure	3.9	High
4	In supporting performance, UB Hospital improves the quality of employees' ability to carry out their duties	3.9	High
5	UB Hospital conducts research and development activities before	3.7	High

6	marketing service products to customers. Continuous evaluation and improvement is carried out to improve the quality of service in UB Hospital	3.9	High
<b>Learning and growth perspectives</b>			
1	UB Hospital improves employee performance with training and education.	4.0	High
2	There are opportunities for employees to continue their education	4.1	High
3	There is a briefing on the main tasks and functions of the leadership	4.0	High
4	UB Hospital provides remuneration/benefits to employees according to the level of responsibility and professionalism	3.5	High
5	The promotion went well according to the needs	3.8	High
6	The facilities provided by UB Hospital have supported the work of every employee	3.8	High
7	UB Hospital provides rewards and punishments to its employees	3.5	High
<b>Organizational sustainability</b>			
1	The budget allocated every year is enough for the operational continuity of UB Hospital for one year	3.2	Moderate
2	Utilization of UB Hospital funds is effective and efficient	3.2	Moderate
3	UB Hospital pays attention to the transparency and accountability of financial reports	3.1	Moderate
4	The work environment is very supportive for employees to be productive (clean, tidy, safe, calm, and comfortable)	4.0	High
5	The facilities provided support the ease of work of employees	3.8	High
6	All employees coordinate and work together to solve existing problems	3.8	High
7	Communication and cooperation within the team and between departments in UB Hospital in completing work is going well	3.7	High

All X variables (financial, customer, learning and growth as well as internal business process perspective) have a significant positive effect on Y (organizational sustainability). The influence of marketing and internal business process perspective variables is very strong and bigger than financial, learning and growth perspective variables (Table 2)

Table 2. Correlation among financial, customer, learning and growth as well as internal business process perspective to organizational sustainability

PERSPECTIVE	(O)	(M)	(ST DEV)	( O/ST DEV )	P Values
financial perspective → organizational sustainability	0.065	0.067	0.021	3.084	0.002
customer perspective → organizational sustainability	0.374	0.376	0.088	4.239	0.000
learning and growth perspective → organizational sustainability	0.165	0.161	0.079	2.097	0.036
internal business process perspective → organizational sustainability	0.405	0.405	0.075	5.429	0.000

#### 4.2 Hypothesis Test

H1: *Financial Perspective Influences the Sustainability of UB Hospital in the Pandemic Period*  
The influence of the financial perspective on sustainability is statistically proven to be significant as shown by a P value of 0.002 < 0.05 and a path coefficient value of 0.065. The

findings provide information that the financial perspective has a positive effect on sustainability.

*H2: Marketing Perspective Influences the Sustainability of UB Hospital in the Pandemic Period*

The effect of the marketing perspective on sustainability is statistically proven to be significant as shown by a P value of  $0.000 < 0.05$  and a path coefficient value of 0.374. The findings provide information that the marketing perspective has a positive effect on sustainability.

*H3: Internal Business Process Perspective Influences the Sustainability of UB Hospital in the Pandemic Period*

The influence of the internal business process perspective on sustainability is statistically proven to be significant as indicated by a P value of  $0.036 < 0.05$  and a path coefficient value of 0.165. The findings provide information that the internal business process perspective has a positive effect on sustainability.

*H4: The Perspective of Learning and Growth Influences the Sustainability of UB Hospital in the Pandemic Period*

The influence of the learning and growth perspective on sustainability is statistically proven to be significant as indicated by a P value of  $0.000 < 0.05$  and a path coefficient value of 0.405. The findings provide information that the learning and growth perspective has a positive effect on sustainability.

*H5: Financial Perspectives, Customers, Business Processes, and Learning and Growth Simultaneously Influence the Sustainability of UB Hospital in the Pandemic Period*

The goodness fit of the test with the parameter R Square value of 93.6% shows that the determination of the research variables simultaneously is very high. Thus, it can be concluded that the 4 BSC perspectives have an impact on organizational sustainability (Table 3).

Table 3. R square value

	R Square	R Square Adjusted
Organizational sustainability	0.936	0.935

#### 4.3 Descriptive Analysis

- **Tangible:** The ability to provide the best service for customers is an important part of a service. Based on this information, the provision of operational health services equipment such as wheelchairs, and medical devices in UB Hospital is well available. In addition, regarding the assessment of cleanliness in UB Hospital, it is considered better than other hospitals.
- **Reliability:** Forms of clarity of procedures provided to customers, adequate administration, the accuracy of service schedules and other ease of procedures. It's just that UB Hospital is still not very significant in delivering procedures because some customers still feel confused about the procedures that apply, but some customers feel they understand enough and the procedures provided by the hospital are clear.
- **Responsiveness:** Related to the responsiveness of service providers to customers. In this regard, it can be seen from the health workers in UB Hospital who are alert to patients. This readiness can be seen in the provision of assistance. Based on the interview information, it was explained that the health workers at UB Hospital in conveying information related to administration were able to convey it. In addition, health workers, especially in the surgical poly department, are able to provide good service.
- **Assurance:** Regarding the certainty that customers get from service providers, in this case, UB Hospital is seen from the health workers in UB Hospital who have skills in serving

patients. This is like a practicing doctor who is able to provide feedback on questions from patients. This can be seen in the efforts of doctors to provide understanding to patients. The provision of understanding aims to make the patient able to understand what disease he is suffering from to provide clear continuity of treatment.

- **Empathy:** The hospital as an organization that serves basic empathy needs to pay attention to how it relates to patients, both from the perspective of doctors and other medical personnel to the office. In this case, all employees, and doctors at UB Hospital have good empathy for patients, especially patients who are old. Apart from being empathetic towards elderly patients, UB Hospital also implements services regardless of the social status of every patient who uses UB Hospital services.
- **Customer/User Satisfaction:** Customer satisfaction is a common goal for every service-oriented organization, especially in public services. In this case, UB Hospital gets a 9 of 10 rating from its customers.

## 5. Discussion

The results of the study showed that all X variables (financial, marketing, learning and growth as well as internal business process perspective) have a significant positive effect on Y (organizational sustainability). The influence of marketing and internal business process perspective variables is very strong and bigger than financial, learning and growth perspective variables. Each component of the balanced scorecard indicator simultaneously influences the sustainability of UB Hospital.

Customer and internal business process perspective variables are seen as having a strong influence. For class B teaching hospitals that are currently developing, several indicators are considered moderate by respondents, namely, service innovations that make it easier for patients, for example, home care services and UB Hospital cooperates with other insurance companies. These two things still need to be continuously improved so that service to users is getting better quality. Home Care (HC) services consist of providing care to patients in their homes. At UBH, home care services are one of the choices for innovation because, during the pandemic, many patients were afraid to go to the hospital. After the pandemic subsided, HC services continued to target patients who had finished hospitalization. UBH offers home care services to patients for their health maintenance and certain patients who have special needs. With the strength of the customer and internal business process perspective, UBH can develop higher-quality services in the future.

Over the last decade, the HC services industry has experienced significant growth in many European countries, due to several factors, such as reduced government funding, an increasing aging population, social changes and an increase in the number of patients suffering from chronic diseases, and the development of home-based services and technologies [12]. Home Care services can be an alternative health service, especially in the pandemic era when patients experience a dramatic increase in the number of patients. In the era of the COVID-19 pandemic, there was limited access for patients, so home care services were an option for patients to continue to be able to access their health service needs while remaining at home [13].

Today, business competition in the hospital service industry is getting tougher. Hospitals are required to have new breakthroughs and attractive strategies, not only focusing on services within the hospital but also services outside the hospital such as home care. Opportunities and potential for developing home care with the right marketing strategy can make it one of the hospital's revenue posts [13]. The HC is a relatively new healthcare sector compared to hospitals. Today's fragmented HC market consists primarily of small to medium size providers operating with little guidance for best practices. Therefore, accountability arrangements in-home care have increased the reliability of service delivery, however, clearer regulations are needed so that the service process is balanced with legal process requirements [14].



Other research shows that home care services are suitable for patients with degenerative diseases such as cancer. The results provide clear evidence that palliative care at home increases the likelihood of death at home and reduces the burden of symptoms, especially for cancer patients. This supports the provision of palliative care at home for patients wishing to die at home [15].

The second finding is related to patient expectations of various insurance company services. Other studies have shown that health insurance programs are one of the factors influencing the patient's choice of hospital. Doctor's recommendations and health insurance programs are the main reasons for choosing a hospital for inpatients and outpatients. Identifying and understanding the key factors influencing patient choice of healthcare settings helps managers and policymakers invest their resources in those critical areas and improve aspects of their services to attract more patients [16].

Collaborating with insurance is a necessity because customers are increasingly concerned about their health, so many are taking health insurance from various insurance companies. Collaborating with insurance companies will make it easier for patients to get health services so more cooperation with insurance companies will attract more patients. Other studies have shown that health insurance companies make it more affordable for patients to see medical specialists. The insurance company pays for the medical expenses even if a patient visits three different doctors in just one day [17].

## **6. Conclusion**

Based on the results of the study it can be concluded that the financial perspective influences the sustainability of UB Hospital during a pandemic. Operational continuity in UB Hospital is very much determined by the availability of the budget so that support for service delivery will also run smoothly if the budget is sufficient. The customer perspective influences the sustainability of UBH during a pandemic. Fulfilment of customer needs related to good service quality really supports customer satisfaction in UB Hospital. The internal business process perspective influences the sustainability of UBH during a pandemic. The availability of supporting equipment in the hospital and improving the quality of supporting facilities and infrastructure support the sustainability of UB Hospital. The learning and growth perspective influences the sustainability of UBH during a pandemic. Increasing employee competency and giving reward/punishment greatly affect employee performance which supports the growth and development of UB Hospital during the pandemic. Financial perspective, customers, learning and growth processes, and internal business processes simultaneously influence the sustainability of UB Hospital.

## **7. Recommendation**

The Hospital can make the hospital budget efficient so that it can be used to finance all operational costs of the Hospital so that it can support sustainability in health public service. The Hospital can improve adequate services in the form of the availability of medical supporting equipment that supports service delivery activities at the Hospital. The Hospital needs to cooperate with other insurance to support services at the Hospital.

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