



Performance Analysis of Slamet Riyadi Hospital Pharmacy Installation Surakarta Using Balanced Scorecard Method

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ARTICLE INFO	ABSTRACT
<p>Published Online: 24 October 2024</p> <p>Corresponding Author: Gustinna R</p>	<p>This study aims to determine the extent to which the performance of the Pharmacy Installation of the Hospital Class III 04.06.04 Slamet Riyadi Surakarta with the Balanced Scorecard method. This study is a non-experimental study with an exploratory and descriptive design. Data were collected retrospectively and simultaneously with in-depth interviews with pharmacists of the pharmacy facility, staff and patient questionnaires, and direct observation. Data were analyzed descriptively and compared with existing standards. The findings indicate that 1) Financial perspective performance, TOR values are not yet in accordance with standards, the average GPM value is in accordance with the standard of 20-33% and the GROS value has not met the standard. 2) Customer perspective performance shows that there is high patient satisfaction with the performance of the Hospital Pharmacy Installation. However, there is a significant gap between satisfaction with its performance and patient expectations. Customer retention has increased customer acquisition in period one to period two. 3) Internal business perspective performance shows that drug availability reaches an optimal 100%, dispensing time for compounded prescriptions meets the standard, but for non-compounded prescriptions has not met the standard. PIO is delivered optimally 100% on information on indications, dosages, rules of use, side effects and related contraindications and how to store drugs have not been given to all patients. 4) The performance of the learning and growth perspective shows that satisfaction and work enthusiasm have a high category and the Hospital Information Management (SIM) system has not been optimally integrated. 5) The results of the SWOT analysis are included in quadrant II with a diversification strategy.</p>

KEYWORDS: Financial Perspective, Customer Perspective, Internal Business Perspective, Learning and Growth Perspective

I. INTRODUCTION

Performance measurement provides hospital managers with information about hospital performance, highlighting areas that can be improved. Therefore, in order to stay in the competitive market of the healthcare industry, private hospitals must constantly measure and monitor their performance using efficient performance measurement systems that have a decent and relevant performance measure with accurate weights. The hospital faced two challenges when developing its own performance measurement system [1]. The first challenge is to identify a performance measure that is measurable and aligned with its strategic goals, and the second challenge is to get a weight for each performance measure in order to include its specific impact on the overall performance score. Not all performance measurement systems are successful in helping hospitals improve performance [2] for the following reasons: 1) Although performance

measurement systems can measure and report performance, performance measurement systems usually fail to reflect the entire goal and progress in achieving the target [2], [3]. 2) Some performance measurement systems exclude the impact of each performance measure on the overall performance score [4]. 3) Some performance attenuation systems consist of many performance measures, making them difficult to implement in hospitals [1], [5].

One of the models to measure performance and support strategy implementation is the Balanced Scorecard (BSC) [6], [7]. Today, the Balanced Scorecard is widespread in healthcare organizations [8], [9]. In recent years, healthcare systems have achieved high costs, making cost and value measurement important. In addition, over the years, public health organizations have been encouraged to implement effective management systems to measure performance [10]. Slamet Riyadi Hospital Surakarta is a health service unit under

Kesdam IV/Diponegoro that provides health services and support for Soldiers, ASN and their families as well as the general public in the Surakarta area. Services consist of specialist medical services, emergency rooms, inpatient services, hemodialysis, pharmaceutical installations, and supporting services, as well as superior services in the form of Digital Subtraction Angiography (DSA) and Immunotherapy. As one of the elements of the health service function, Slamet Riyadi Hospital Surakarta has carried out a series of activities, with the hope that it can play a greater role in programs to improve service quality and patient safety, improve member performance, and the success of the implementation of health services as a whole.

Hospital Pharmacy Installations (IFRS) play an important role in improving the quality of healthcare services by providing pharmaceutical goods, managing distribution to patients, and handling aspects of quality control and management of pharmaceutical supplies [11]. Spending on medicines can reach 40-50% of the total cost of hospitals in developing countries such as Indonesia. Pharmaceutical services must also change from drug-oriented to patient-oriented with the principle of Pharmaceutical Care to identify and solve problems related to drugs and health [12].

Several existing studies provide similarities in producing the goal of identifying performance systems in hospitals, especially in the Pharmaceutical Installation of Slamet Riyadi Hospital Surakarta with the Balanced Scorecard approach. Then seen from the difference that lies in the object being studied, most of them talk about the scope of the hospital, not on a more specific focus such as in the Pharmaceutical Installation of Slamet Riyadi Hospital, Surakarta. And most of the research before researching with several balanced scorecard perspectives so that this study contributes overall with four balanced scorecard perspectives.

As previous research according to Saharuddin, et. al [13] with the perspective of learning and growth showing human resources: Employee productivity is in the good category, high category in work morale, job satisfaction, knowledge, work skills and talents, information capital shows a high category average, organizational capital shows a high category average. According to Mulia [14] with four perspectives, namely with finance showing IFRS financial performance is very good and meeting standards, customer perspective showing patients feeling sick with IFRS performance, Internal Business Services showing waiting time meets the standards set by the Indonesian Ministry of Health, and drug availability is close to 100%; and a learning and growth perspective to increase 40% of employees to conduct training.

According to Syahrudin [15] with one perspective of learning and growth, it shows that job satisfaction and employee

morale are assessed well and have a well-integrated driver's license. According to Laleno et al. [16] with two perspectives, namely finance, IFRS contribution to RSUD is assessed at 73.01%, and services (Internal Business) the availability of new drugs reaches 95% and the drug information component has not met the standards of the Indonesian Ministry of Health. According to Malara et. al [17] the ITOR value is 5.53% and GPM is 22.24%, the service perspective (Internal business) the time of drug distribution meets the standards and the information service has not met the standards with the availability of drugs reaching 93.30%.

Based on this situation, a new approach is needed in measuring the company's performance. The measuring tool used to obtain a strategic balance between financial performance targets, customer performance targets, internal process performance and human resource performance is the Balanced Scorecard method. Performance measurement with the Balanced Scorecard is most appropriate because it can facilitate the company as a whole, make it easier to plan, control, and make decisions for the company, as well as realize the company's vision and mission conceptualized with SWOT Analysis to evaluate efforts to achieve goals: strengths, weaknesses, opportunities, and threats both short-term and long-term goals.

II. MATERIAL AND METHOD

This study is a type of non-experimental research with a descriptive design, namely a research that aims to determine the performance of the Pharmaceutical Installation of Hospital Tk.III 04.06.04 Slamet Riyadi Surakarta using a balanced scorecard approach. This approach uses four built perspectives, namely finance, customer, business/service internal processes, learning and growth.

The sampling technique in this study is non-probability sampling by purposive sampling. The research was based on a chance meeting with the researcher at the time of this study with the willingness of the respondents to fill out a questionnaire statement about patient satisfaction. The data used are primary data and secondary data. Secondary data is generated from the acquisition of financial statement documents produced for 3 years, namely 2021 – 2023 and prescriptions in 2024 While primary data is generated from questionnaires that will later be distributed by the target sample, as well as drug availability, and the provision of drug information. As a reinforcement of the results of this study, in-depth interviews were also conducted with pharmacists and staff of the Pharmaceutical Installation of Slamet Riyadi Hospital Surakarta as well as parties related to the focus of this research. Below is a summary of the subjects, data collection, and the amount of data used in this study:

Table 1. Summary of Data Collection and Research Analysis

Perspective	Indicator	Data Collection Tools and Methods	Sample	Analysis Techniques
Finance	TOR	Observation	Financial Statements 2021-2023	Calculated according to the formula
	Gross Profit Margin	Observation	Financial Statements 2021-2023	Calculated according to the formula
	Growth Ratio on Sales	Observation	Financial Statements 2021-2023	Calculated according to the formula
Customer	Patient satisfaction	Kuesioner	323 patients	GAP Analysis
	Customer retention	Observation	Data on the number of patients and prescriptions in Pharmaceutical Installations October – December 2023 & January – March 2024	Calculated % of the number of old patients who come to the pharmacy installation
	Customer acquisition	Observation	Data on the number of patients and prescriptions at Pharmaceutical Installations December 2023 and January – March 2024	Calculated % of the number of new patients arriving at the pharmacy installation

The data processing stage involves analyzing the performance of the Pharmaceutical Installation with a Balanced Scorecard approach from four perspectives:

finance, customer, internal business processes, learning and growth.

Table 2. Summary of Balance Scorecard Four-Perspective Measurements

Perspective	Indicator	Measurement
Finance	TOR	$TOR = \frac{Selling\ Price}{Average\ Inventory}$ [18]
	Gross Profit Margin	$GPM = \frac{Gross\ Profit}{Sale} \times 100\%$ (Sumarsan, 2013, in Satibi,[19])
	Growth Ratio on Sales	$GROS = \left(\frac{Final\ Sales\ Value}{Basic\ Sales\ Value}\right)^{1/Number\ of\ Years}$ (Mahfoedz, 1996, in Satibi, [19])
Customer	Patient satisfaction	Satisfaction measurement uses 5 dimensions of service, namely tangible (physical/building), reability (reliability), responsiveness (responsiveness), assurance (guarantee) and empathy (empathy).
	Customer retention (CR)	$CR = \frac{Total\ Number\ of\ Existing\ Customers}{Total\ Number\ of\ Customers} \times 100\%$
	Customer acquisition (CA)	$CA = \frac{Number\ of\ New\ Customers}{Total\ Number\ of\ Customers} \times 100\%$
Internal Business Process (Service)	Drug Availability Level (TKO)	$TKO = \frac{Jumlah\ resep\ yang\ dilayani}{Number\ of\ Prescriptions\ Entered} \times 100\%$
	Dispensing Time	It is calculated that the average dispensing time then compared to the standard for concocted recipes is < 60 minutes while non-concocted recipes are < 30 minutes.
	Provision of Drug Information (PIO)	Based on the Ministry of Health number 1027/MENKES/SK/IX/2004 concerning Pharmaceutical Service Standards in Pharmacies

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Perspective	Indicator	Measurement
Learning and Growth	Employee Satisfaction	This measurement is seen from 7 statements related to service fees, work, supervision, relationships with leaders, position promotions, working hours and division of work duties. The results of the answers using processing with SPSS
	Employee Morale	Measurement using a questionnaire distributed to employees of the Hospital Pharmaceutical Installation. The results of the answers using processing with SPSS
	SIM Development	Measurement for this Developer by conducting in-depth interviews and in-depth observations in activities in the Hospital Pharmacy Installation.

Below is explained the process flow in the research to get the results of the conclusions. This process is a stage carried out

by research to produce conclusions and suggestions that can be given to hospitals.

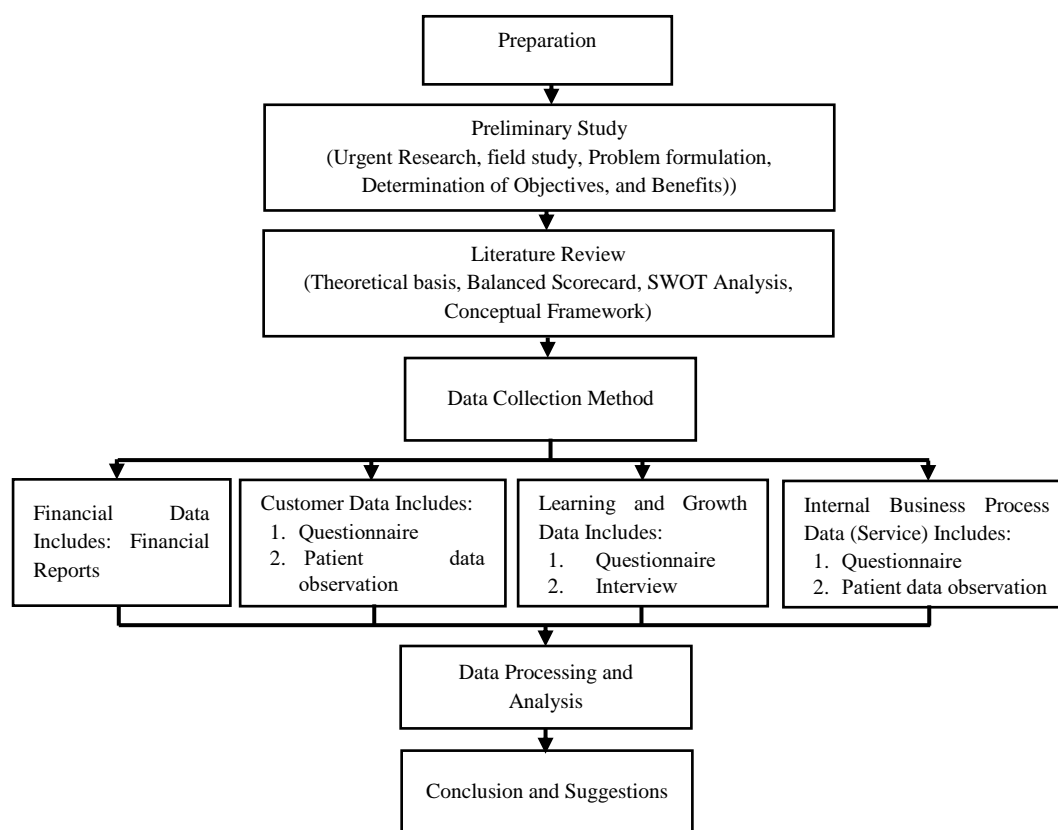


Figure 1. Research Flow Process with the Balance Scorecard method

III. FINDINGS

In this chapter, we will explain the results of the analysis carried out to obtain an assessment of the performance of the Pharmaceutical Installation of Slamet Riyadi Hospital Surakarta using the Balanced Scorecard method. This method uses 4 aspects of assessment, namely by using a financial

perspective, customer perception, internal business process perspective (service), learning and growth perspective. This thesis is based on the measurement of the perspective of learning and growth on job satisfaction and employee morale. The data collected was 14 employees at the Pharmacy Installation of Slamet Riyadi Hospital Surakarta.

Table 3. Employee Descriptions

Kategori	Frekuensi	Percent
Gender		
Male	1	7.14%
Female	13	92.86%

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Kategori	Frekuensi	Percent
Total	14	100%
Age (Years)		
< 25	1	7.14%
26 – 31	7	49.99%
32 – 37	2	14.29%
38 – 43	2	14.29%
> 43	2	14.29%
Total	14	100%
Working Period (Years)		
1 – 5	8	57.14%
6 – 10	4	28.57%
> 11	2	14.29%
Total	14	100%

The results of the analysis of the dissertation of employee demographic data show that in terms of gender, the majority of employees in the Pharmaceutical Installation of Slamet Riyadi Hospital Surakarta are women. This is because 2 male employees were previously transferred to other departments, some took part in the P3K selection and the person concerned was accepted as P3K in other units or agencies, while there has been no reopening of vacancies as pharmaceutical workers at Slamet Riyadi Hospital Surakarta.

The patient description is based on the measurement of the customer's perspective on consumer satisfaction. The patient

satisfaction questionnaire respondents in question are patients who meet the inclusion criteria or can be represented who are referred to as patient companions. Filling out the questionnaire by the patient's companion can be due to the patient's age, the patient's sick condition, as well as other reasons. The number of respondents was 323 samples obtained from Issac Michael's calculations, representing the average number of prescription sheets entered at the Slamet Riyadi Hospital Pharmacy Installation, especially in outpatient pharmacies as many as 4.493 prescription sheets per month.

Table 4. Patient Descriptions

Category	Frequency	Percent
Gender		
Male	116	35.9%
Female	207	64.1%
Total	323	100%
Status		
Patient	186	57.6%
Patient Companion	137	42.4%
Total	323	100%
Age (Years)		
6 – 11	2	0.6%
12 – 16	3	0.9%
17 – 25	55	17%
26 – 35	44	13.6%
36 – 45	69	21.4%
46 – 55	75	23.2%
56 – 65	57	17.6%
> 65	18	5.6%
Total	323	100%
Education		
Primary Education Schools (SD)	19	5.9%
First Secondary School (SMP)	22	6.8%
Upper Secondary School (SMA)	148	45.8%
Diploma	44	13.6%
Sarjana	70	21.7%

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Category	Frequency	Percent
Others	20	6.2%
Total	323	100%
Work		
Students	25	7.7%
Civil Servants (PNS)	30	9.3%
Private Employees	70	21.7%
Self employed	38	11.8%
Army (TNI)/ Police (POLRI)	26	8%
Other	134	41.5%
Total	323	100%
Satus Guarantee		
Common	10	3.1%
Non-BPJS Insurance	7	2.2%
BPJS Insurance	306	94.7%
Total	323	100%

Based on the results of customer analysis, the majority of this patient sample is female (64.1%) and 35.9% is male. Several factors that cause women to do more treatment because women have a lot of time to pay more attention to their health, many women do not work or fall into the category of other occupations 41.5%. Patients as direct respondents as many as 57.6% gave an assessment of the service performance of the Pharmaceutical Installation at Slamet Riyadi Hospital Surakarta through a questionnaire given when the patient was waiting for medicine. The patient's companion can replace the patient to fill out the questionnaire due to several factors, namely: the patient's condition is sick, tired, elderly age where hearing and other abilities are reduced, and the age of the child who still needs parental assistance.

In the age division according to the Ministry of Health of the Republic of Indonesia, the most patients are in the productive age as much as 58.2%, followed by the elderly as much as 17.6%, adolescents 17%, the rest of the positions are filled by the senior and child categories. At a productive age with various activities, humans need a physically and spiritually healthy body. Awareness of these needs or indeed due to many factors in lifestyle, diet that affects a person's health makes them aware of the importance of utilizing and visiting, as well as getting health service facilities. At the age of the elderly, physically humans have experienced a decline and various psychological pressures, so that there will be changes in a person's life. Age is an important factor to consider changes in health characteristics and diseases. In terms of education, most of the patients or patient companions have a high school education (45.8%), Bachelor's 21.7%, Diploma 13.6%. Education can affect health. Educated people usually have a greater understanding of health problems and their prevention and have broader insights.

In the job category, 41.5% of respondents stated other jobs or other than those mentioned in the questionnaire for students, civil servants, private sector, self-employed and the

TNI/Polri. It should be noted that Slamet Riyadi Hospital Surakarta is the only government hospital owned by the Indonesian Army in the Surakarta area, but the results obtained in respondents with the work of the TNI/Polri are relatively small at only 8%. It is hoped that from this statement all members of the TNI/Polri are in good health and ready to carry out the duties that are their responsibilities.

Based on the status of the guarantor, it can be seen that the majority of patients with BPJS insurance guarantors (94.7%), followed by general patients (3.1%) and Non-BPJS insurance (2.2%). The large percentage of patients with BPJS guarantors is due to the obligation of every Indonesian citizen to become a BPJS participant. Conclusion of the overall patient demographics data of customers at Slamet Riyadi Surakarta Hospital are mostly female with patient status and productive age, have a high school education level or above, and with BPJS insurance financing.

Financial Perspective Analysis

The performance assessment produced from a financial perspective at the pharmaceutical installation of Tk.III Hospital 04.06.04 Slamet Riyadi Surakarta used 3 measurement indicators, namely Turn Over Ratio (TOR), Gross Profit Margin (GPM) and Growth Ration on Sale (GROS). A good standard criterion for turnover with a TOR value of at least 8 – 12 times for hospitals, but for industry it has a minimum turnover of 7 – 9 times. This analysis will be considered efficient if the TOR value is higher, the more efficient the inventory turnover ability will be. The standard GPM criteria generally range from 20% - 33%, illustrating that the larger the GPM produced, the higher the sales. This will have an impact on the profit generated by the Company. A good measure of growth in Indonesia by meeting the 10% increase standard. Data collected by looking at the financial statements of Slamet Riyadi Hospital Surakarta in the sub-division of its pharmaceutical installation for the 2021-2023 period.

Table 5. Results of analysis Financial perspective

Information	Year 2021	Year 2022	Year 2023
TOR	1.3 x	0.72 x	2.32 x
GPM	19.35%	24.15%	23.18%
GROS	Down 0.416%	Up 2.028%	Up 10%

Based on the results of the analysis of TOR calculations in 2021-2023, the Pharmaceutical Installation of Slamet Riyadi Hospital Surakarta has a turnover capacity in 2021 of 1.3 times, then in 2022 of 0.72 times, and in 2023 of 2.32 times. Some factors cause low TOR values :

In 2021, 1) all hospitals that collaborate with BPJS are trying to obtain drugs at e-catalog prices. This situation makes the large market demand not be balanced with the amount of production, so there is often a shortage of drugs. The procurement process requires a long waiting time until the drug arrives, triggering procurement in large quantities or on a large scale when the manufacturer's stock is readi. 2) There is a change in prescription patterns due to the covid 19 pandemic. 3) Management changes. 4) The position of the hospital as a sub-task force with the PNPB financial management system. Where hospital receipts must be deposited into the state treasury and shopping transactions through Dipa/ceiling that has been approved by the Ministry of Defense/echelon 1 level of each UO according to the RAB submitted by each sub-tasker, in the transaction waiting for the readiness of other sub-taskers so that it takes enough time, which causes delays in payment resulting in drug locks..

In 2022, the Pharmaceutical Installation of Slamet Riyadi Hospital Surakarta in preparation for the opening of the hospital's flagship services, namely DSA and Immunotherapy, held a large number of drugs. Based on the financial statements of the end of 2022, there are quite a lot of inventories, this is due to the statement from the government that the Covid pandemic has been declared over, the transfer of Covid patient fund management from the Ministry of Health to BPJS, and the new flagship services of hospitals (DSA and immunotherapy) have not been widely known to the public.

In 2023, the value of TOR will increase, this is because 1) the hospital has begun to prepare itself as a BLU task force, where in carrying out financial transactions do not wait for the readiness of other units. 2) Procurement can be measured as needed. 3) Reliable procurement of e-catalog drugs where the winning manufacturer of e-katog drugs is ready for the product (delivery in a relatively fast time and almost always available). Based on the results of the overall study, it shows that the TOR value produced by the pharmaceutical installation of Slamet Riyadi Hospital Surakarta is stated to be not standard. There are several efforts that can be made by lowering procurement, minimizing drug inventory and maintaining its sales or by optimizing sales.

The GPM value of the Pharmaceutical Installation of Slamet Riyadi Hospital Surakarta fluctuated from 2021-2023. The

GPM value has increased from 2021 by 19.35%, up 4.38% in 2022. From 2022 to 2023, there has been a decrease in GPM values, but it is still considered good because the GPM of the Pharmaceutical Installation of Slamet Riyadi Hospital Surakarta in 2021 - 2023 on average still meets the GPM value standard between 20% - 30%. The decrease in GPM value resulted in a decrease in the ability of the Pharmaceutical Installation of Slamet Riyadi Hospital Surakarta. This is due to the pandemic situation that allows operational costs to be high or the cost of goods sold is uncontrolled so that the gross profit generated decreases. Low gross profit can be caused by low prices, improper purchases, theft, or employees not recording expenses due to demand. The decline in sales of the Pharmaceutical Installation at Slamet Riyadi Hospital Surakarta is due to changes in prescribing patterns, public perception of the covid pandemic so that people are still limiting themselves to getting health services at hospitals. Some insurances use a capitation system which results in a lower GPM value than the Regional General Hospital Pharmacy Installation [13]

The explanation above shows that the GPM value of the Pharmaceutical Installation of Slamet Riyadi Hospital Surakarta on average is according to the standard. Efforts to increase the GPM value to achieve the maximum number include by: providing drugs according to the National Formulary, procuring drugs through online e-purchasing, making rations adjusted to needs, regular and strict drug stocks, every transaction in SIMRS entry and increasing compliance with prescription writing according to the National Formulary. This is expected to reduce the cost of goods sold and increase the value of GPM.

In 2022, the GROS produced by the Pharmaceutical Installation of Slamet Riyadi Hospital Surakarta decreased by 0.416%, but in 2023 it increased by 2,028%. The decline in GROS value in 2022 shows that Pharmaceutical Installations have not been able to optimize sales well. In 2023, GROS has undergone changes with a good increase in sales, but this increase is still considered not optimal in sales because it has not met the standard of a 10% increase every period. Internal factors that affect the results of the GROS score in this study so that it does not meet the standards are because the majority of Surakarta patients use BPJS insurance. The insurance in its prescribing pattern follows the rules that have been stated in the National Formulary, so that in terms of affordable prices, safety and quality are guaranteed by the government. External factors such as the number of hospitals and clinics that stand in the Surakarta area have caused a shift in customers. The decrease in customers will have an impact on the sales

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turnover generated by the Hospital. According to Jatmiko, et. el [20] shows that hospitals from year to year are recorded to be more efficient in using their assets, meaning that an increase in finances indicates more efficient in using their assets.

Customer Perspective Analysis

This analysis is to measure the extent to which customers feel that their services are fulfilled at the Pharmacy Installation of

Hospital Tk.III 04.06.04 Slamet Riyadi Surakarta. The measurement of service performance is measured using three indicators, namely customer satisfaction, customer retention, and customer acquisition. Patient satisfaction measurement was carried out by distributing questionnaires to 323 samples of respondents by filling out a satisfaction questionnaire consisting of the performance that has been carried out and their expectations at the Hospital Pharmacy Installation in the process of drug collection services.

Table 6. Analysis of Patient Satisfaction, Expectations and Performance

No.	Service Quality Dimension	Performance Score	Expected Score	Category	GAP
1	Reliability	3.41	3.804	Very High	-0.394
2	Tangible	3.438	3.798	Very High	-0.36
3	Responsiveness	3.456	3.806	Very High	-0.35
4	Assurance	3.526	3.826	Very High	-0.3
5	Emphaty	3.542	3.836	Very High	-0.294
Average		3.474	3.814	Very High	-0.34

The results of this analysis above show that the average score produced in each service dimension of 3,474 is perceived to be very high, meaning that patients of the Pharmaceutical Installation of Slamet Riyadi Hospital Surakarta feel that the services provided are high and also seen from each dimension, the quality of service is also very high in each dimension. This needs to be maintained or improved because the perception has not been considered full value 4. According to Mulia [14] The results of the patient satisfaction survey showed that patients were satisfied with the performance of IFRS. According to Indrayanti et al., [21] The results of patient satisfaction evaluations are very high. According to Agow et al.,[22] 83,45 % patients expressed satisfaction with the performance of the Manado Adventist Hospital Pharmacy Installation.

On average, the dimension of patient service expectations at the Pharmaceutical Installation of Slamet Riyadi Hospital Surakarta shows a score of 3,814 in the very high category. This illustrates that the expectations of patients are very high for the services of the Pharmaceutical Installation at Slamet Riyadi Hospital Surakarta. Emphaty occupying the highest score means that the expectation of officers in providing non-discriminatory and friendly service to patients is improved. The lowest score on tangible, although it has entered a very high criterion, needs to be improved again so that the service is more optimal. Results Tawalujan et al., [23] shows that the satisfaction expectation answer score with a high category.

On average, the gap between performance and expectations is -0.34, meaning that the services provided in real life with patient expectations are not appropriate. The highest gap value was -0.394 in reliability (length of service waiting time) and the lowest in emphaty -0.294 (officers provided polite and friendly service). Based on these results, it can be used as evaluation material for the Pharmaceutical Installation of Slamet Riyadi Hospital Surakarta to plan concrete improvements in services so that in the future it will provide conformity with the reality and expectations given by IFRS to patients. Results Miandi et al.,[24] The average result is lower than the average expectation, so it has a negative gap value, therefore customers feel dissatisfied with the performance of IFRSU Karsa Husada Batu. According to Jatmiko et al. [20] The patient satisfaction index is classified as very high even though in 2018-2020 it fluctuates, but the satisfaction index remains above 90%.

The analysis to measure whether there is a significant difference between the patient's desired performance and expectations is carried out with SPSS analysis software and the Wilcoxon test. The criteria that this test generates is when the value of Asymp. Sig. < 0.05, then it can be said that there is a significant difference while Asymp. Sig. > 0.05 then there is no significant difference. The results of the analysis can be shown in the following table:

Tabel 7. Analisis GAP

Patient Expectations - Patient Performance	
Z	-12.741 ^b
Asymp. Sig. (2-tailed)	.000

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Table 7 above shows that the asymp value sig. $0.000 < 0.05$ can be said that there is a significant difference between the perceived performance and the patient's desired expectations. Based on the results of this test, it can be evaluated that there needs to be an improvement in the improvement of the

services provided to patients so that patients get optimal satisfaction in the services provided by hospital staff, especially the pharmacy department. Then it is seen from the ability to retain and attract customers, namely:

Table 8. Analysis of Retaining and Attracting Customers

Size	Period One	Period Two
Existing customers	20045	21024
New customers	1600	1557
Total number of customers	21645	22581
Patient Retention	92.61%	97.09%
Patient Acquisition	7.39%	6.895%

The results of the customer retention analysis above show that the number of existing customers from period one to period two has increased from 20045 to 21024 with the percentage of customer rental from 92.61% to 97.09%, an increase of 4.48%. This is because many old customers use BPJS insurance financing where it is possible for doctors in the hospital to have a larger capitation compared to other doctors so that most patients are referred to Slamet Riyadi Hospital Surakarta. This illustrates that hospitals in retaining patients are considered to have improved. In addition, it is possible for many specialist doctors who are competent in handling chronic diseases to make patients come back again after treatment and automatically take medication at the hospital. Services need to be improved again so that patients feel satisfied with receiving treatment at Slamet Riyadi Hospital Surakarta so that customer retention can be improved. In addition, the patient recovery factor also affects customer retention. Patients who went to Slamet Riyadi Hospital Surakarta had recovered and were healthy so that the patient did not return for treatment at Slamet Riyadi Hospital Surakarta so that the goal of Slamet Riyadi Hospital Surakarta was achieved.

According to Rhomah et al., [25] Customer growth has increased slightly. According to Miandi et al., [24] The analysis of customer growth indicators in 2020 has a percentage of 97% and in 2021 of 98% of the analysis results can be said to be good because it has increased the percentage

every year. It can be concluded that the performance of IFRSU Karsa Husada Batu is quite good in growth indicators. According to Indrayanti et al., [21] The customer growth rate in 2018 increased by 8.06% compared to 2017. According to Jatmiko et al., [20] The patient satisfaction index was 92.5%, an increase of 21.4% in 2019, a decrease of 20.3% in 2020, and an increase of 22.2% in 2021, reaching 94.711 patients. In patient acquisition, it shows that the first period (October – December 2023) has decreased from the second period (January – March 2024) with customer retention from 7.39% to 6.895%, there is a decrease of 0.495%. This decrease is due to the policy of a referral program for BPJS insurance patients with certain criteria. New customers of Slamet Riyadi Hospital Surakarta in addition to BPJS insurance patients, non-BPJS insurance, most of them are general patients of DSA and Immunotherapy procedures. The patients are not only from within the country but some patients come from neighboring countries.

Perspective Analysis of Internal Business Processes (Services)

This analysis is to measure how effective the services provided by officers to patients at the Pharmaceutical Installation of Slamet Riyadi Hospital Surakarta. The indicators used consist of 3 indicators, namely drug availability, dispensing time, and provision of data drug information used between January – March 2024.

Table 9. Drug Availability Analysis

Moon	Drug Availability Level		
	Number of Medications Prescribed	Number of Drugs Handed Over	Persentase (%)
January	19314	19307	99.96%
February	17421	17418	99.98%
March	19752	19752	100%

Based on the results of the analysis above, it shows that the average drug availability rate when viewed from January is 99.96%, February is 99.98%, and March is 100%. This shows

that the level of drug availability continues to increase from January to March. The availability of drugs in March has reached an optimal of 100%. When the doctor prescribes

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medication to the patient and at the time of taking it at the pharmacy, the medicine can be prepared and provided properly, although sometimes there are obstacles, but these obstacles can still be handled with the doctor's confirmation and so on. The availability of drugs needs to be maintained and even improved the completeness of drugs owned by

Slamet Riyadi Hospital Surakarta in order to continue to provide optimal treatment services. Research Makkulawu & Yulian [26] shows that a less than optimal indicator is the level of drug availability. In the Dispensing Time Analysis, it was produced as follows:

Table 10. Dispensing Time Analysis

Information	Peak Hours		Non-Peak Hours	
	Concoction	Non Concoction	Concoction	Non Concoction
Number of samples	30	216	6	71
Average Dispensing Time	55minutes 51 Seconds	36minutes 55 Seconds	41 minutes	12 minutes 6 seconds
Average	Concoction: 56 Minutes 21 Seconds		Non Concoction: 30 minutes 57 Seconds	

The results of the above analysis show that the average dispensing time required by patients during peak hours for concoction is 55 minutes 51 seconds, while non-concoction is 36 minutes 55 seconds. The average dispensing time required during non-busy hours for concoction is 41 minutes and non-concoction is 12 minutes and 6 seconds. This illustrates that the concoction recipe, both during peak and non-peak hours, has an average of 56 minutes and 21 seconds, meeting the minimum standard of < 60 minutes, still meeting the minimum standard set by the regulations of the Ministry of Health of the Republic of Indonesia. The average dispensing time of non-concocted recipes during busy or non-busy hours has not met the standard because the dispensing time is 36 minutes 55 seconds > 30 minutes according to the provisions of the Ministry of Health of the Republic of Indonesia. Different results in Makkulawu & Yulian [26] The optimal indicator is the average time of drug delivery.

Based on the observations produced, there are actually several factors that make dispensing time unstable in drug delivery, namely: 1) The Hospital Management Information System (SIM) has not been optimally and thoroughly integrated in several units. 2) the doctor's practice schedule at the same time. 3) network constraints. 4) Completeness of recipes. 5) Officers in the drug prescription preparation section who lack the number of personnel so that the waiting time is longer. Analysis of the provision of drug information, according to the Minister of Health of the Republic of Indonesia No. 35 of 2014, the drug information provided includes dosage, dosage form, special formulation, route and method of administration, pharmacokinetics, pharmacology, therapeutic and alternative, efficacy, safety of use in pregnant and lactating women, side effects, interactions, stability, availability, price, physical or chemical properties of the drug and others. The observation data is presented in the form of the following table:

Table 11. Observation results of Drug Information Provision (PIO)

Information	Indication	Dose	Rules of Use	Side Effects	Contraindications	How to Store
PIO given	323	323	323	323	17	2
Percentage	100%	100%	100%	100%	5,26%	0,62%

The results of observations conducted at the Pharmacy Installation of Slamet Riyadi Hospital Surakarta showed that pharmacists at the time of drug delivery were accompanied by the provision of drug information such as indications, dosages, rules of use, and routine side effects in each patient who took the drug. Based on the results above, information on counter-indications and storage methods with small percentages of 5.26% and 0.62%. Permenkes RS No. 35 of 2014 which says that overall drug information must be conveyed in detail to patients so that patients can be optimal in the use of drugs and from drug conditions so that there is no decrease in nutrition.

Based on interviews with pharmacists, there is not complete information provided to patients or only certain patients who get complete information such as patients with severe diseases, patients who need special drugs with special storage

for example insulin, drugs that must be stored in a cold place, etc. The underlying thing is that full drug information is not conveyed because often patients are in a hurry to go home after getting medicine. Another factor is the facility or counter for drug delivery in one place, where when the drug is handed over by pharmacists or pharmaceutical technical personnel (TTK) and patients while standing so that it is not comfortable and all drug information is not conveyed.

Based on the research on the provision of drug information to patients who have not been conveyed complete drug information to patients, the provision of drug information at the pharmacy installation of Slamet Riyadi Hospital Surakarta needs to be completed and improved. The addition of a drug delivery counter equipped with tables and chairs so that providing drug information from pharmacists to patients is more comfortable and all information can be conveyed

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completely. Drug information that needs to be provided is drug availability, drug name, indications, dosage, method of administration, time of administration, drug stability, storage method, drug side effects, and drug interactions. Based on an interview with the Pharmacist of Pharmacy Installation at Slamet Riyadi Hospital, Surakarta has conducted training on pharmacy, namely training on employee procedures or behavior in service to patients. Employee training and evaluation are indispensable to always remind and improve employee performance. This can also be done to overcome the lack of optimal provision of drug information. According to Sumolang, Lolo and Rundengan [27] Overall, from an internal business perspective, it has not met the standards of

drug delivery, information provision, and drug availability that are not optimal.

Analysis of Learning and Growth Perspectives

This analysis is to measure from the perspective of employees working at the Pharmaceutical Installation of Slamet Riyadi Hospital Surakarta in relation to the encouragement of employees to work as Pharmacy Installation officers of Slamet Riyadi Hospital Surakarta as many as 14 people. This perspective is seen from 3 indicators, namely job satisfaction, employee morale, and the development of management information systems (SIM).

Table 12. Results of Respondents' Answers About Job Satisfaction

No.	Statement Indicator	Average Score	Information
1	Satisfaction with service money	3.14	High
2	Job satisfaction	3.29	High
3	Satisfaction with supervision during work	3.29	High
4	Satisfaction in the relationship with the Head of Pharmaceutical Installation	3.29	High
5	Satisfaction with the promotion of the position	3,14	High
6	Satisfaction with working hours	3.14	High
7	Satisfaction with the division of work tasks	3.14	High
Average		3.20	High

Based on the analysis of the above description, the overall average score of the job satisfaction answer is 3.20 with a high category. This illustrates that the perception of employees in job satisfaction can be said to be satisfied, but the satisfaction felt by employees is not optimal because it has not reached the level of value 4 with a very high category. Based on the above results, the management of Slamet Riyadi Hospital Surakarta needs to consider the increase or adjustment of service fees, position promotions, working hours, division of duties, supervision during work, relationship with the head of the satisfaction agency on the job itself. This monitoring and evaluation will provide

changes to SOP policies regarding the proportion of service fee distribution, job promotions, and working hours that are regulated according to the workload, etc.

Based on interviews with several employees, the service fee provided has increased from the previous year, but it needs to be reviewed with several indicators. Promotions are available, but not many for volunteers. The division of duties and working hours between employees needs to be reviewed, if there are employees who have completed their tasks so that they can rest and there are employees who have to work overtime until night.

Table 13. Results of Analysis of Respondents' Answers on Employee Morale

No.	Statement Indicator	Average Score	Information
1	The Feeling of Going to Work	3.14	High
2	Thinking Good work results	3.43	High
3	Feelings of irritation with work	3.07	High
4	Don't think Move	3.14	High
5	Difficult work thoughts to center	3.36	High
6	Feeling satisfied that the work is completed on time	3.21	High
7	Feeling that coworkers can't work together	3.29	Very High
8	Enjoys his job	3.07	High
9	Friends understand it	3.07	High
10	Work is a part of life	3.21	High
11	Going to work with a happy heart	3.21	High
12	With the rewards obtained, there is no need to work	3.21	High

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No.	Statement Indicator	Average Score	Information
	even better		
13	Work with peace of mind	3.21	High
14	Friends understand each other	3.29	Very High
15	Living the work	3.21	High
16	Try to get to work early	3.21	High
17	Not sure it can work better	3.36	High
18	Feeling stressed at work	3.14	High
19	Happy with my job	3.14	High
20	Matches with coworkers	3.36	Very High
21	Satisfied if it can give better results	3.43	Very High
22	Preparing for work	3.14	High
23	Take pride in your work	3.36	Very High
Total		3.37	Very High

Berdasarkan hasil analisis skor semangat kerja karyawan secara rata-rata nilainya sebesar 3.37 dengan kategori sangat tinggi. Ini menggambarkan bahwa perspektif karyawan memiliki semangat yang sangat tinggi dalam bekerja. Pada setiap hasil ada kategori sangat tinggi, akan tetapi masih ada skor nilai terendah 3.07 yaitu pada perasaan jengkel dengan pekerjaan, menyenangi pekerjaan, dan teman-teman memahaminya. Kategori tersebut menunjukkan bahwa ada sebagian karyawan yang belum sepenuhnya semangat dalam bekerja kemungkinan dikarenakan budaya kerja yang kurang mendukung, untuk suasana hati yang senang antara lain karena teman dan beban kerja.

According to Saharuddin et al., [13] The average score of the category is high on work morale, job satisfaction, knowledge, work skills and talents. According to Syahrudin [15] Employee job satisfaction using the questionnaire was considered good, employee morale using the questionnaire was considered good/enthusiasm with a percentage of 83,45%. According to Tawalujan et al., [23] The employee job satisfaction indicator is high 3.23, employee morale is very high 3,37. According to Indrayanti et al., [21] work morale and employee job satisfaction in the high category. According to Agow et al., [22] Employees have high morale and job satisfaction, namely 3,05 and 3,06. According to Setyawan et al., [28] Employee performance seen from their job satisfaction is included in the category of quite satisfied, meaning that employees are satisfied with income other than salary, promotions, colleagues, bosses and their jobs. According to Khasanah et al., [29] The job satisfaction of employees of the Pharmaceutical Installation of Slamet Riyadi Hospital Surakarta is in the high category. The results of filling out the questionnaire showed a figure of 3.07 which means that not all employees are satisfied with the work done. Employees who feel dissatisfied with their work because of feelings of

irritation, lack of enjoyment of work, lack of mutual understanding between friends. Efforts that can be made to increase employee morale are through the provision of rewards and job promotions. In addition, joint events can also be held outside of working hours and recreation every year which can increase familiarity among employees so that they can increase employee morale.

SWOT Analysis

This analysis is to measure the factors that allow to emerge from Slamet Riyadi Hospital Surakarta in planning future strategies that need to be carried out. The measurement of this analysis includes strengths, weaknesses, opportunities, and threats. Based on the results of the performance evaluation of the Pharmaceutical Installation of Slamet Riyadi Hospital Surakarta with the Balanced Scorecard method, a SWOT analysis of the Pharmaceutical Installation of Slamet Riyadi Hospital Tk.III 04.06.04 Slamet Riyadi Surakarta was then carried out.

The results of the performance evaluation have points that are used as a reference in making a picture of the SWOT analysis, namely the Turn Over Ratio (TOR) is not up to standard, the Gross Profit Margin (GPM) is up to standard, the Growth Ratio on Sales (GROS) has increased even though it is not significant, the availability of drugs has almost reached 100% fulfilled, the dispensing time is not up to standard, the drug information service (PIO) which has not been delivered 100% overall, Employee job satisfaction is quite satisfied, employee morale is high, patient satisfaction with pharmaceutical services is high but there is still a significant gap between patient performance and expectations, and customer retention tends to increase but is small and customer acquisition decreases.

Table 14. IFAS & EFAS Strategy

<p align="center">INTERNAL</p> <p align="center">EKSTERNAL</p>	STRENGTH (S)	WEAKNESS (W)
		<ul style="list-style-type: none"> · The location of the hospital is strategic, easy to reach and located in the heart of Surakarta · Plenary accredited hospital · It has affordable rates when compared to type C and type B hospitals around the hospital so that it can compete (general patients) · Has excellent DSA and Immunotherapy services · High employee morale · Drug Availability is almost 100%
OPPORTUNITY (O)	S ~ O	W ~ O
<ul style="list-style-type: none"> · Indonesian citizens are required to be BPJS insurance participants · BPJS policy with a tiered referral system · Good cooperative relationships with stakeholders (PBF, Health Office, BPOM, BPJS, FKTP and patients) · Not many hospitals have developed DSA and immunotherapy services 	<ul style="list-style-type: none"> · Develop services · Optimizing the activities of the marketing team to FKTP · Developing <i>Medical Tourism</i> 	<ul style="list-style-type: none"> · Recruiting full-time doctors who are not civil servants or TNI · Developing ERM to improve the quality of Superior services · Optimize marketing team activities · Improving HR competencies
THREATS (T)	S ~ T	T ~ W
<ul style="list-style-type: none"> · The establishment of private hospitals in the Surakarta area and competitor hospitals carry out more aggressive promotion/marketing. · Public perception of government health services is still not good · More complete medical equipment and specialist doctors of the competitor hospital · Frequently changing government policies 	<ul style="list-style-type: none"> · Realization of Improving the Quality of Medical Services · The Realization of Vertical Hospital Expansion · Achieving Stakeholder Satisfaction 	<ul style="list-style-type: none"> · Revenue growth · Realization of financial management efficiency · Optimize marketing team activities

In the SWOT analysis, a total IFAS score of 1.07 and a total EFAS score of -0.5 The total IFAS and EFAS scores will form a SWOT quadrant matrix reference point to determine the position of the Pharmaceutical Installation of Slamet

Riyadi Hospital Surakarta. So, researchers can make strategic recommendations from the quadrant position. The SWOT quadrant matrix can be seen in figure 2 below.

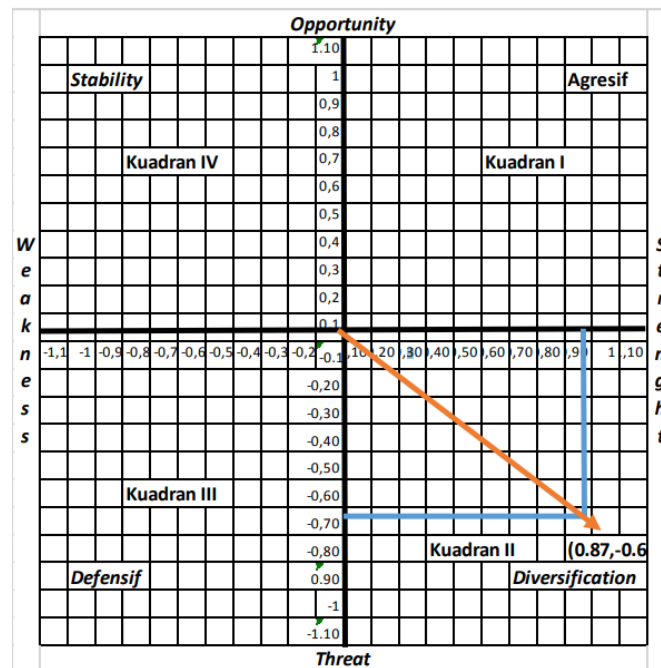


Figure 2. SWOT Analysis Chart

Based on figure 7, it can be seen that the Pharmaceutical Installation of Slamet Riyadi Hospital Surakarta is in a position between the axis of strength and threat, namely quadrant 2. In the 2nd quadrant position, the Pharmaceutical Installation of Slamet Riyadi Hospital Surakarta is advised to carry out a diversification strategy, meaning that the organization is in a stable condition but faces a number of severe challenges so it is estimated that the wheels of the organization will have difficulty continuing to rotate if they only rely on the previous strategy. Therefore, organizations are advised to immediately increase the variety of tax strategies. Despite facing threats, the Pharmaceutical Installation of Slamet Riyadi Hospital Surakarta still has strength in terms of the internal aspects of the Hospital. It is necessary to create a strategy to reduce losses, help minimize business risks, and increase opportunities in order to overcome threats with their strengths.

Strategic initiatives that can be carried out by Slamet Riyadi Hospital Surakarta, especially and especially the Pharmaceutical Installation section, consist of 1) Improving the quality and type of health services, 2) Developing the field of management and human resources, 3) Developing facilities and infrastructure (addition of drug delivery counters, comfortable waiting rooms, drug delivery services), 4) Developing routine programs that can improve the field of service (information about health, about hospital services, patient queue order, on the waiting room TV screen), 5) Developing marketing programs.

IV. CONCLUSION

Several results as a whole show that the performance from a financial perspective shows that TOR and GROS in the 2021-2023 period have not met the standards set by the Indonesian

Ministry of Health, while the results of GPM meet the standards set by the Indonesian Ministry of Health. The Customer Perspective results in that patient satisfaction is in a very high category but still has a gap between performance and desired expectations. In terms of attracting customers, there was a decrease from period one (Oct-Dec 2023) by 7.39% to 6.89% in period two (Jan-March 2024). Then customer retention increased in the first period (Oct-Dec 2023) by 92.61% to 97.09% in the second period (Jan-March 2024). Viewed from the perspective of Internal Business (Service) over the last three years, 2021-2023 has reached an optimal of 100%, while in the dispensing time, it can be seen that it has not met the standards of the formulary, and the non-formulation of drugs has met the standards of the formulary. The provision of drug information is optimally conveyed 100% on indications, dosages, rules of use, side effects and other contraindications and storage methods are not optimal so that the provision of drug information to patients has not been conveyed complete drug information. Judging from the perspective of learning and growth, work morale and job satisfaction of employees have an average high value category and the Hospital Management Information System (SIM) has not been optimally integrated.

Overview of SWOT analysis for future development strategy recommendations, namely strength: Insurance policies that are in accordance with the provisions of each insurance, the existence of pharmaceutical installation SOPs, Customer Retention tends to increase, TNI Hospitals, optimal drug completeness; weaknesses: High TOA and TOD of military specialist personnel, Lack of support personnel in IFRS, shift division still looks at the state of peak and non-busy hours, network constraints in chronic drug entry through the BPJS application outside the package, low and not yet standardized,

SIM that has not been optimally integrated, HR competence that is not optimal, Customer acquisition that tends to decrease, PIO that is not comprehensive, built quite old; opportunities: Opportunities to develop knowledge for pharmacists, not much has developed DSA services, potential for industrial cooperation, developing Medical Tourism.; Threats: the existence of similar clinics that continue to innovate and develop, poor public perception of services, hospital standardization regulations that continue to change, competition in tariffs or prices with similar services.

The existence of this conclusion needs to be made for 1. Pharmacy Installation of Hospital Tk.III 04.06.04 Slamet Riyadi Surakarta is 1) Increasing TOR which means making a minimum inventory as needed so that drug turnover can be fast, 2) Increasing sales, evaluating Cost of Goods Sold and reducing operational costs, 3) Completing counseling or providing drug information to patients so that patients are more satisfied and using drugs appropriately, 4) Accelerating the dispensing time process by accelerating the administrative path or adding employees, 5) Conducting development of driver's licenses and providing trainings to employees, 6) Socialization and promotion to find new customers. 7) Conduct continuous performance evaluation so that it can provide the best service for customers so that customers are satisfied and RS Tk.III 04.06.04 Slamet Riyadi Surakarta will always be a health referral solution for customers.

Meanwhile, for other research, it is necessary to develop a Performance Evaluation with the Balanced Scorecard Method with other indicators adjusted to the hospital to be studied. This research can be further developed for a more detailed SWOT analysis and its development strategy for RS Tk.III 04.06.04 Slamet Riyadi Surakarta

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