

# **Analysis Human Resource Performance with Balanced Scorecard**

## **Assessment**

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### **ABSTRACT**

Competition between organizations, especially hospitals in each region, is getting tighter. Hospitals must be able to improve the performance of their organizations in order to remain competitive. People are the most important factor in helping an organization achieve its goals. With the right people and good performance, you can achieve your organization's goals. Analysis of personnel performance is certainly necessary for evaluation and evaluation. One method that can be used to assess the performance of human resources is to use the Balanced Scorecard. This research method uses a qualitative approach. The results showed that the job satisfaction of Dr. R. Goeteng Taroenadibrata Purbalingga Hospital and the general department was very good because they felt they were in a mutually supportive work environment and received fair compensation for the work done.

**Keywords:** Performance appraisal, human resources, balanced scorecard

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### **1. Introduction**

Nowadays competition between organizations, especially hospitals in each region, is getting tighter. To improve organizational performance, in this case, hospitals, must have the capacity to improve organizational performance in order to survive in the midst of competition. One of the things that can be done is to improve the quality of organizational performance. Organizations face challenges to survive today and to be competitive in the future. These challenges require organizations to be functionally dynamic, focus positively on customer satisfaction, and be able to achieve cost budget efficiencies. Thus, the organization is expected to be able to face the changes that occur and is ready to compete with other organizations.

One of the factors that can affect the development of an organization is the human resource factor. It is undeniable that human resources play an important role in the survival of an organization. Organizations cannot achieve their goals without sufficient talent. With the right people and good performance, you can achieve your organization's goals. For this reason, in order to compete in the business world, organizations must be able to develop the best performing human resources.

A measuring tool is needed to analyze whether the organization has good performance from achieving the goals set by an organization. If the performance of human resources in an

organization is good, it is expected that organizational performance will also be good. In order to get good performance results in an organization, it is necessary to create effective performance management. In forecasting employee performance, it can be done by measuring current performance and past performance (Nasution, 2015).

A measuring tool that can be used to analyze human resource performance is the Balanced Scorecard method. The Balanced Scorecard method was developed in 1990 by Robert Kaplan and David Norton. This method makes it possible to evaluate and improve the system of measuring the performance of human resources. By using a balanced afternoon card scoring method, organizations can get a better picture of performance in an organization. The Balanced Scorecard collects information representing the work systems that are being implemented to help organizations achieve more effective and efficient performance.

An organization in this case a hospital, needs to be managed effectively and efficiently by senior management. Because the resources in the hospital play a direct role in serving customers, patients, and are responsible for providing quality medical services. To be able to carry out the functions of the hospital, quality and professional services and orient themselves to internal customers: medical staff, non-medical staff, other functional staff and external customers: patients and their relatives, must be carried out With Baik.

Regional General Hospital dr. R. Goeteng Taroenadibrata Purbalingga is one of the hospitals that is quite crowded with patients. Based on the results of an initial survey conducted on the performance of human resources at RSUD dr. R. Goeteng Taroenadibrata Purbalingga, indications were found that there was dissatisfaction felt by human resources with the performance appraisal system applied by the management. The results of the initial survey conducted through interviews with several employees at RSUD dr. R. Goeteng Taroenadibrata Purbalingga, especially the administrative and general departments, found problems, among others, namely the lack of employee performance appraisals carried out by the management so that performance appraisals were felt only as a formality and could not be used for material in the career development process of internal employees which caused a decrease in performance intensity employee.

In addition, indications were found that the level of employee discipline was low. This can be seen in the attendance plan of employees in the administrative and general departments who often arrive late and leave quotas at the end of the day. In addition to conducting a survey with internal employees of Dr. R. Goeteng Taroenadibrata Purbalingga Hospital, researchers also conducted an inertial employee survey. RSUD R. Goeteng Taroenadibrata Purbalingga is related to administrative and general services, as a result patients have to wait a long time for the administrative verification process, so the quality of administrative and general personnel is still considered inadequate.

Based on the description above, it reflects that the performance condition at RSUD dr. R. Goeteng Taroenadibrata Purbalingga is still considered low in terms of employee performance both with views from management and views from patients. If an evaluation is not carried out immediately, the situation will result in a decrease in the competitiveness of RSUD dr. R. Goeteng Taroenadibrata Purbalingga in the future. Performance appraisal actions and improvement of the quality of human resources are certainly needed to build and improve the quality of service better in order to provide comfort for patients as connoisseurs of hospital services and human resources within the hospital as a workforce that helps achieve hospital goals.

Looking at the phenomena that have been described, an analysis of the performance assessment of the Regional General Hospital dr. R. Goeteng Taroenadibrata Purbalingga is needed using a comprehensive *Balanced Scorecard* analysis tool. *Balanced Scorecard* is considered appropriate to overcome problems and employee performance appraisal because it can provide the information needed to make improvements or evaluation of human resource performance at RSUD dr. R. Goeteng Taroenadibrata Purbalingga. *The Balanced Scorecard* is also considered to facilitate management in the organization, namely the hospital, in ensuring decisions on human resources that have a direct contribution to the implementation of the strategy to be achieved. Based on this background, research was conducted on "Analysis of Human Resource Performance with *Balanced Scorecard Assessment* Method at RSUD dr. R. Goeteng Taroenadibrata Purbalingga"

## **2. LITERATURE REVIEW**

### *2.1 Human Resources*

According to Nawawi (2014) states that human resources are people who do work and carry out functions as assets of an organization that can be calculated in numbers and have the potential to drive an organization. According to Ulrich (1997), human resource management is divided into 4 aspects, namely *strategic partners* or the role of human resources in interpreting the vision, mission, and business strategy into human resource strategies, *administrative* experts or experts in the field of human resource administration in designing management processes and systems that include selection, training, development efficiently and effectively, *Employee advocate* or has a role to manage the commitment and contribution of employees, and change agents are agents in creating a change to be able to overcome competition that occurs.

### *2.2 Performance*

Wirawan (2009) states that performance is the *output* produced by a job within a certain period of time. Abdullah (2014) states that performance is the result of work done by individuals based on directions obtained through superiors in order to see the competence and ability of the individual to develop reason in doing work. Moehariono (2014) stated that performance is a picture of achievements in an activity that is in line with realizing the organization's vision and mission through organizational strategic planning. Thus, it can be said that performance is the result given by employees for the work they receive as a manifestation of achieving company goals.

Robbins (2006) explained that there are indicators to measure employee performance, namely by looking at the quality of work, quantity of work, timeliness of work, work effectiveness, independence, and commitment to work. Performance appraisal according to Rivai (2005) has several benefits, including performance improvement, training and development, adjustment of compensation, decisions in *making replacements*, career planning and development, evaluating the staffing process, providing fair job opportunities, and overcoming various external challenges.

Performance can be influenced by several factors according to Mangkunegara (2006), namely individual factors including psychological owned by individuals, as well as work environment factors in an organization including clarity in position, appropriate work targets, effective communication, a dynamic and *respectful* work climate, having opportunities in

careers, and adequate work facilities. Meanwhile, according to Dharma (2001) factors that affect performance are work, work environment, employees, and mechanisms at work.

### 2.3 Balanced Scorecard

In the process of managing the organization, it is necessary to involve a comprehensive process to be able to achieve organizational goals by considering the process in determining the vision and mission, assessing internal and external factors, determining long-term goals, determining the strategy used, implementing the predetermined strategy, and evaluating the strategy (David, 2011). The evaluation phase is the phase in which talent performance becomes the main focus of the organization, without missing important discussions, including assessing the effectiveness of talent, which is evaluated based on the results of actions related to the achievement of goals. , As with resource management, assessment of cost efficiency incurred for human resources themselves. Based on these considerations, the Balanced Scorecard is a good measurement tool to show the performance of human resources. In general, the Balanced Scorecard contains four aspects to assess talent performance. That is, from a strategic, operational, customer, and financial perspective. The details of the measurements used are as follows:

Indicators	Description
<b>Employee Turnover</b> Fees/Recruitment	Calculation of costs for recruitment, employee referral, relocation, recruiter, number of hires.
Turnover Cost	Calculation of termination costs, new hires, job openings, and learning curves.
Turnover Rate	The percentage turnover rate is the number of segregations divided by the average number of employees. Segregation includes employees who quit, are laid off, transferred, move to another company or retire.
Time to fill the position,position	The time it takes to fill the void. The longer a position remains vacant, the greater the disruption to productivity.
<b>Recruitment</b> Vacancy period of position/position	The total number of days the position/position is vacant.
Job assessment of new employees	Assessment of the average performance of new employees, compared to the previous period.
Turnover rate of new employees	The percentage of total turnover on employee recruitment in a year.
Financial impact of new hires	Factors that determine recruitment costs that are not maximal: Training costs, HR costs, interview costs
<b>Retention</b> Avoidable turnover	The reasons employees leave the organization and what measures might be taken to prevent them.
Diversity of causes of turnover	Impact of Turnover
Financial Impact of Employee Turnover	Factors that determine costs when turnover occurs
<b>Training and Development</b> Learning and development opportunities	Percentage of employees who are satisfied with learning and growth opportunities in the organization
Job Satisfaction	Five determinants of job satisfaction: Total compensation; the work itself; Promotion opportunities; Relationship with supervisors; Interaction and working relationships with colleagues.

### **3. Research Methodology**

This research uses qualitative research methods where researchers try to explore the problem in depth against the problem. This study used in-depth analysis techniques. The research location is at RSUD dr. R. Goeteng Taroenadibrata Purbalingga with a research time of 1 month from March 15, 2022-April 15, 2022. The population of this study was employees in the administrative department amounting to 30 people. Samples were taken as many as 5 people using *purposive sampling* techniques. The respondents in this study were the head of administration and general affairs, the head of the room at RSUD dr. R. Goeteng Taroenadibrata Purbalingga, human resources management and administrative staff taken by 2 people.

The data source used used primary data derived from interviews with respondents and secondary data derived from written documents of RSUD dr. R. Goeteng Taroenadibrata Purbalingga. Data collection techniques using field studies are by conducting interviews with selected respondents.

### **4. RESULTS**

The performance appraisal process at RSUD dr. R. Goeteng Taroenadibrata Purbalingga undergoes continuous changes towards improvement. The system applied does not immediately produce perfect results, but still by making improvements and updates every year. Performance appraisals are made using forms and created by *the human resources development* department using predefined standards. Performance appraisal is carried out from management to employees.

The employee performance appraisal system that has been implemented by Dr. R. Goeteng Taroenadibrata Purbalingga Hospital uses a performance appraisal system using *key performance indicators* or KPIs carried out every 3 months for one year. From the data and information obtained then used by the management to be the basis for determining policies and providing rewards and *punishments*. Based on interviews conducted with human resources management, performance appraisals using KPIs are considered effective and appropriate to assess the performance of hospital employees.

The author tries to see new opportunities from the existing performance appraisal system at RSUD dr. R. Goeteng Taroenadibrata Purbalingga by using *a balanced scorecard* as a performance appraisal approach. The indicators used to assess the performance of administrative and general employees using *a balanced scorecard* are training and development which includes (1) learning and development opportunities and (2) job satisfaction which is seen based on factors of total compensation received, work done by employees, opportunities to get promotions, relationships with management, and interactions and working relationships with fellow colleagues.

### **5. DISCUSSION**

Based on interviews conducted with the management of the human resources department explaining the predetermined factors regarding the learning and development opportunities carried out, the following information was obtained:

*"Oh yes, mas, if here, we usually routinely hold upgrading activities for every 6 months, where actually the hope from the management is that when upgrading activities are carried out, all friends here, especially the administrative and general divisions, can really upgrade*

*themselves, take what can be taken and obtained from the activities we hold, absorb well the knowledge that can be implemented"*

From the staff side of 1 administrative and general department, the following information was obtained:

*"We continue to participate if there is an upgrading program, because the events that are made are not just ordinary seminars, yes they are seminars but the knowledge that can be gained is useful if applied in daily work life in the hospital so in my opinion it's pretty good the upgrading program that is held, but it can't make us get promoted quickly, mas hehe so yes it's just getting knowledge to be practiced directly in the administrative division anyway mas"*

According to interviews conducted by staff of 2 administrative and general sections obtained information:

*"Overall, the upgrading program can be absorbed by the knowledge, it is also useful for us administrative and general parts because it can be applied immediately, but yes, how about it, we have upgraded but the position is still the same grade"*

The head of administration and general affairs expressed his opinion on learning and development opportunities at RSUD dr. R. Goeteng Taroenadibrata Purbalingga as follows:

*"If I observe, mas, actually these staff when participating in the upgrading activities held, returning home must make improvements from the knowledge they get. At first, yes, as I said just now, but the more I come here, the more I don't get as excited as I used to be in the early days."*

Based on the results of interviews conducted with several of these speakers, it can be concluded that training activities carried out by hospital management in the form of *upgrading* affect the improvement of administrative and general staff performance. This not only uses the opinions of administrative and general staff interviewed but is also reinforced by answers given by the heads of administrative and general affairs. Based on the performance appraisal method using a *balanced scorecard* approach with a training and development perspective through learning & development opportunity factors, activities organized by management are effective because they can reflect performance improvements in administrative and general division staff. However, based on the results of interviews from performance appraisals through this *balanced scorecard*, it was found that adjustments to the compensation received had not been balanced with performance improvements shown by administrative and general staff.

The second factor in the *balanced scorecard* indicator through training and development is job satisfaction, where job satisfaction is seen through aspects of total compensation received, work charged to staff, opportunities to get promotions, relationships with management, and interactions and working relationships between colleagues. To obtain information related to this factor, researchers conducted interviews with administrative and general staff 1 who conveyed the following information:

*"If in the general administration section, we don't handle all tasks, mas, divided according to their respective jobdesks, but yes, it's not too specific either, for the distribution of jobs, if the environment here is good, thank God between employees want to help each other, if someone is free to help, which is quite solid, if here is enough compensation, mas, If you get promoted, it takes a long process, but I don't have a problem if it's the same position."*

In addition, information obtained from 2 administrative and general staff are:

*"At home, mas, the people are cool and support each other; even though I have only been transferred not long ago, yes, to the general administration but it feels like I have been here for a long time, yes, maybe because of mutual support, yes, if the compensation is enough, it is enough"*

To the administration and general provide the following information:

*"If we are here, as much as possible it creates a family work environment, so it is not individualist, each other can be close to each other so that they feel a warm climate and that I observe there is also an influence on their performance, if the promotion is necessary a process yes and I cannot determine myself directly, it needs from the top party as well so it may take a long time to get promoted, But for the compensation given, yes, it was never held back until it was too late."*

Based on the interview, it can be concluded that the job satisfaction of employees of RSUD dr. R. Goeteng Taroenadibrata Purbalingga administrative and general departments is quite good, because they feel they are in a mutually supportive work environment and get proper compensation in accordance with the work received. However, the matter of promotion cannot be done quickly because they are waiting for a policy from the leadership, but they do not mind this.

## 6. CONCLUSION

Performance assessment based on *balanced scorecard* indicators, namely learning opportunities, development and job satisfaction for employees of RSUD dr. R. Goeteng Taroenadibrata Purbalingga, it was found that they were quite satisfied with the learning provided and felt quite satisfied with the environment and compensation provided. Performance appraisal based on this method can be applied to determine performance other than the achievements that have been achieved by employees using KPI indicators.

The KPI method used focuses on achieving employee performance while the *balanced scorecard* method can be used to assess employee performance from indicators other than using KPIs. So that if these two methods are used together, it can produce better performance appraisals and evaluations, because in addition to knowing performance achievement figures through KPIs, it can also find out performance appraisals in the form of qualitative data taken through several samples.

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