

The Effectiveness of the Strategic Plan in Improving Hospital Performance at Two Hospital of Public Service Agency

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Abstract— the hospital performance is a key role to determine hospital success in providing healthcare. The hospital's success can be assessed from the compatibility between the hospital's strategic plan and its implementation. This study aimed to investigate the effectiveness of the strategic plan in improving hospital performance at two hospitals of the Public Service Agency. The data gathered using the qualitative method by analyzing the secondary data which by comparing the strategic plan and hospital performance as the result of the implementation of the strategic plan at hospital A and B. This study showed that the model of the strategic plan of hospital A and B was similar. Both two hospitals used the Balanced Scorecard methodology to assess hospital performance. Besides, the strategic plan both hospital A and hospital B was very effective in improving hospital performance. It revealed that the average percentage of performance achievement was higher than the predetermined target. However, there were several targets have been failed to achieve, but the problems have been identified and the follow-up plan also has been determined in achieving the target set.

Keywords—*management, performance, hospital, balanced scorecard, strategic planning*

I. INTRODUCTION

Nowadays, many organizations from various fields focus on the performance assessment, as well as what is carried out by the hospital. Hospital performance is a key role to determine hospital success in providing healthcare. The hospital's success in delivering health care can be evaluated more effectively, efficiently, and productively using the Balanced Scorecard (BSC). The Balanced Scorecard is one of the methodologies that provide balance in hospital performance assessment by considering both financial and non-financial performance. Besides, the Balanced Scorecard methodology is a tool used to solve a challenge in balancing theories of the strategy with its implementation [1]. As previously mentioned, the balance between financial and nonfinancial goals arranged carefully become a set of strategy. The hospital is not only motivated to achieve financial performance but also to achieve nonfinancial

performance which usually leads to the financial aspect. The Balanced Scorecard requires the organization to develop a balanced performance metrics portfolio which includes four main perspectives namely financial, customers, internal processes, and learning and growth [2]. Moreover, by implementing the Balanced Scorecard, the hospital success is not only determined by a financial perspective, but also can be determined by the other perspective including customer, internal business process, and learning and growth.

In the past, the Balanced Scorecard is only used to evaluate company performance. But, due to the development of this era, the Balanced Scorecard is developed as a management strategic tool. Many companies that already implemented the Balanced Scorecard become management tools both private, public, and non-profit companies in the whole world. Nowadays, some companies developed the Balanced Scorecard from performance measurement tools to become a new strategic management system [2,3]. Moreover, the Balanced Scorecard not only can be used as a tool to evaluate hospital performance but also is a tool that can be used as hospital strategic management. Organizational success depends on how well the organization can implement the Balanced Scorecard in executing strategic planning. In achieving a good implementation, it needs a good foundation that depends on the purpose of the Balanced Scorecard and the levels of planning and commitment. Balanced Scorecard is the methodology that matched for managing business strategy [1].

Currently, hospital performance assessment using the Balanced Scorecard which only focuses on performance assessments as the final process has been carried out, but integrating the Balanced Scorecard as a hospital strategic management tool including external and internal analysis environment, strategy formulation, strategy implementation, and control is still rare. Thus, this study aimed to investigate the effectiveness of the strategic plan in improving hospital performance by implementing the Balanced Scorecard as hospital strategic management tools, it is expected that the use

of Balanced Scorecard becomes more effective, efficient, and productive based on the hospital vision and mission.

II. METHODOLOGY

The approach used in this study was a descriptive qualitative approach. The data gathered using a qualitative method by analyzing the secondary data. The secondary data includes the strategic plan of hospital A and Hospital B and also the performance accountability reports annually of the strategic plan both of hospital A and hospital B. The researcher analyzed the data by comparing the strategic plan and hospital performance as the result of the implementation of the strategic plan of hospitals A and B in Jakarta, Indonesia as a Public Service Agency. Also, Nvivo 12 plus was applied in analyzing the data. Thus, the researcher could get the detailed information regarding the effectiveness of the strategic plan in improving hospital performance at two hospitals of the Public Service Agency. Additionally, the data regarding the strategic plan and the performance accountability reports of hospital A and hospital B was obtained from the internet.

III. RESULTS AND DISCUSSION

A. Results

The results of this study presented the implementation of the strategic plan of two hospitals as the Public Service Agency. The first is the implementation of the strategic plan of hospital A for the period 2015 – 2019. The second is the implementation of the strategic plan of hospital B for the period 2015 – 2019. Thus, a brief explanation about the implementation of the strategic plan both hospital A and hospital B as the public service agency are presented below.

Strategic Plan of Hospital A

Hospital A has been set the strategic plan for the period 2015-2019 which include hospital vision and mission as an effort to achieve the hospital predetermined goals. The hospital vision was “Becoming the national referral hospital with integrated excellence services in 2019”, while the hospital mission consisted of four missions including; 1) Providing the quality and integrated service, education, and research, 2) Improving the employee performance, competence, and welfare, 3) Carrying out good corporate governance, and 4) Providing services based on the continuum of care throughout the life cycle [4]. From those hospital vision and mission, 15 strategic targets were developed using four perspectives of Balanced Scorecard to achieve the hospital vision in 2019. The targets of stakeholder perspective consisted of realizing stakeholder satisfaction; realizing an excellent service, education and research; and achieving hospital accreditation sustainability. The targets of business process consisted of realizing excellent and integrated service; integrated service, education and research (AHS); realizing health network education; realizing partnerships that support services, education and research; realizing the quality assurance system; and realizing the improvement of the hospital business process. The targets of learning and growth consisted of realizing measurable and integrated performance management system; realizing a Good Corporate Governance; realizing competent human resources; and realizing facilities and integrated information system. Besides, the targets of financial perspectives consisted of achieving income growth; and realizing cost effectiveness in services [4]. The strategic target of each perspective are shown in table 1.

TABLE 1: THE STRATEGIC TARGETS OF STRATEGIC PLAN OF HOSPITAL A BASED ON EACH BALANCED SCORECARD PERSPECTIVES

| Perspectives | Strategic Targets |
|---------------------|--|
| Stakeholder | Realizing stakeholder satisfaction |
| | Realizing an excellent service, education ,and research |
| | Achieving hospital accreditation sustainability |
| Business Process | Realizing excellent and integrated service |
| | Integrated service, education and research (AHS) |
| | Realizing health network education |
| | Realizing partnerships that support services, education and research |
| | Realizing the quality assurance system |
| | Realizing the improvement of the hospital business process |
| Learning and Growth | Realizing measurable and integrated performance management system |
| | Realizing a Good Corporate Governance |
| | Realizing competent human resources |
| | Realizing facilities and integrated information |
| Financial | Achieving income growth |
| | Realizing cost effectiveness in services |

Hospital A has been set Key Performance Indicator (KPI) to measure the success level of strategic targets as an effort to achieve the hospital vision in 2019. There were 27 KPI set based on the perspectives of Balanced Scorecard [4]. They were 8 indicators of stakeholder perspective, 11 indicators of business process perspective, 5 indicators of learning and growth perspective, and 2 indicators of financial perspective. Additionally, the KPI of each Balanced Scorecard perspectives are presented in table 2.

TABLE 2: KEY PERFORMANCE INDICATORS (KPI) OF STRATEGIC PLAN OF HOSPITAL A PERIOD 2015-2019

| Perspectives | Strategic Targets | KPI |
|--------------|---|--|
| Stakeholder | Realizing stakeholder satisfaction | Patient Satisfaction Index |
| | | The percentage of staff satisfaction |
| | | The percentage of student satisfaction |
| | | The level of public service agency level |
| | Realizing an excellent service, education, and research | The success rate in multidisciplinary |

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| | | difficult case handling |
| | | The percentage number of modules per study program independently implemented at hospital A. |
| | | The number of research published nationally/ international |
| | Achieving hospital accreditation sustainability | Hospital accreditation achievements |
| Business Process | Realizing excellent and integrated service | The percentage of integrated service cluster development |
| | Integrated service, education and research (AHS) | The percentage of DPJP supervision of students |
| | | Percentage of AFI (Action for Improvement) related to the integration followed |
| | | The number of documented translational research |
| | Realizing health network education | The percentage of appropriate referrals |
| | | The number of mentoring programs on the network |
| | Realizing partnerships that support services, education and research | The number of KSO equipment procurement |
| | | The number of staff attending the Sub-specialization, Doctoral and Nursing Specialties programs |
| | | The Number of research partnerships undertaken |
| | Realizing the quality assurance system | The percentage of SIPs that were followed up |

| | | |
|---------------------|---|--|
| | | The percentage of medical performance achievement |
| | Realizing the improvement of the hospital business process | The percentage of follow-up findings from the integration coordination meeting |
| Learning and Growth | Realizing measurable and integrated performance management system | Percentage of work units achieved |
| | Realizing a Good Corporate Governance | GCG Perception Index |
| | Realizing competent human resources | The percentage of human resources who have competencies according to standards (job competency requirements) |
| | Realizing facilities and integrated information | Infrastructure reliability level |
| | | Information system integration level |
| Financial | Achieving income growth | Trend of Increasing Income |
| | Realizing cost effectiveness in services | POBO |

The score of KPI (Key Performance Indicators) was determined for each targets annually to know the achievement progress of the strategic targets quantitatively. Besides, the total weight of for all types of KPI was 100 % [4]. Additionally, based on the performance accountability reports of strategic plan of hospital A period 2015-2019, the achievements of KPI annually are shown in the chart 1.

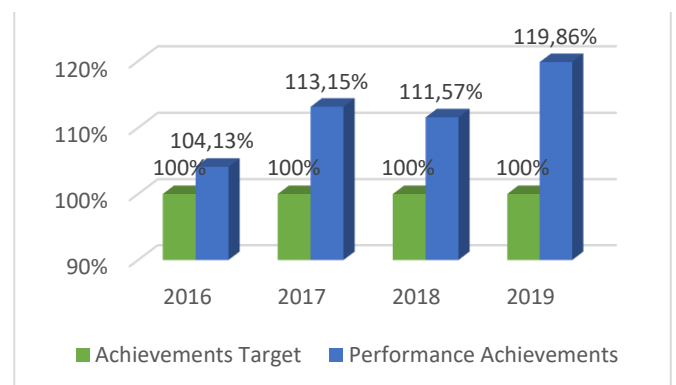


Chart 1. The achievements of Key Performance Indicators (KPI) of Hospital A for the period 2015 -2019

Based on the chart regarding the achievement of Key Performance Indicator (KPI) for the period 2015 – 2019 above, it presented that the performance achievements of KPI exceed

100 % annually. In 2016, from 27 indicators based on the balanced Scorecard perspective, the achievements of performance indicators has been exceeded the targets that have been set of 104,13% [5]. Besides, in 2017 the hospital A also has been succeeded in achieving the achievement targets which of 113,15%. However, the percentage of the achievement of performance indicators in 2017 has decreased if compared with the achievement of performance indicators in 2016. Those achievements cannot be used as an indication of decreased performance because there were differences in KPI from the previous year. Based on the revision of the strategic plan for the period 2015 – 2019 which set in the performance accountability reports of 2017, there were 9 types of the strategic target which divided into 12 KPI using the Balanced Scorecard perspective [6,7] . Also, in 2018, from 12 indicators based on the balanced Scorecard perspective, the achievement of performance indicators in 2018 has been exceeded the targets that have been set of 111, 57% [8]. In 2019, as the achievement of performance indicators in the previous years, the achievement of performance indicators in 2019 has been exceeded the targets that have been set of 119, 86%. Additionally, 12 types of KPI was set in 2019 [9]. Therefore, it revealed that hospital A has been succeeded in achieving the targets that have been set in a strategic plan for the period 2015 – 2019. The number of KPI for every year are presented in table 3 for each perspectives of Balanced Scorecard.

TABLE 3: THE NUMBER OF KEY PERFORMANCE INDICATOR (KPI) EVERY YEAR FOR EACH BALANCED SCORECARD PERSPECTIVES

| Year | Perspective | Number of indicator |
|------|---------------------|---------------------|
| 2016 | Stakeholder | 8 |
| | Business Process | 12 |
| | Learning and Growth | 5 |
| | Financial | 2 |
| 2017 | Stakeholder | 1 |
| | Business Process | 6 |
| | Learning and Growth | 4 |
| | Financial | 1 |
| 2018 | Stakeholder | 1 |
| | Business Process | 6 |
| | Learning and Growth | 4 |
| | Financial | 1 |
| 2019 | Stakeholder | 1 |
| | Business Process | 6 |
| | Learning and Growth | 4 |
| | Financial | 1 |

Strategic Plan of Hospital B

Hospital B has set the strategic plan for the period 2015 – 2019 as the guidelines in achieving the hospital goals in 2019. Therefore, hospital B has been determined the hospital vision and mission for the period 2015 – 2019. The hospital vision was creating an infinite experience for all through Academic Health System (AHS), while the mission were 1) providing complete, quality, and affordable health service for all society, 2) carrying out the education that produces the best graduates based on the research in the international standard hospital, 3) carrying out the medical research, international standard

medical education research, and interdisciplinary research to anticipate the future health problems, 4) taking an active role in assisting the central and local governments in the fields of health service, education, and medical research, and 5) carrying out integrated, effective, efficient, and accountable organizational governance to realize financial growth and reliable management [10]. There were 16 strategic targets were developed based on the hospital vision and mission. The Balanced Scorecard method also used in developing the strategic targets as an effort to achieve the hospital vision. The targets of stakeholder perspective consisted of realizing stakeholder satisfaction; and realizing an excellent service, education, and research. The targets of internal business process consisted of realizing the AHC institution; National and International Accredited; realizing an integrated center of excellence for research, service and education; realizing service and education network system towards hospital B as acute academic tertiary care; realizing a specialist doctor education in order to support primary services; realizing an effective advocacy system for stakeholders; realizing a system of governance and quality assurance at the work unit level; and realizing a seamless and integrated business process. The targets of learning and growth consisted of realizing the accelerations of IT integration; realizing the hospital B to be the best place to work; realizing the culture of helping and performing; and realizing the staff with superior comprehensive competences with an integrative and interdisciplinary approach. Besides, the targets of financial perspectives consisted of realizing the strategic public private partnership; and realizing the cost-containment in education, service, and research. The strategies of each perspective are presented in table 4.

TABLE 4: THE STRATEGIC TARGETS OF STRATEGIC PLAN OF HOSPITAL BASED ON EACH BALANCED SCORECARD PERSPECTIVES

| Perspectives | Strategic Targets |
|--|---|
| Stakeholder | Realizing stakeholder satisfaction |
| | Realizing an excellent service, education ,and research |
| Internal Business Process | Realizing the AHC institution |
| | National and International Accredited |
| | Realizing an integrated center of excellence for research, service and education |
| | Realizing service and education network system towards hospital B as acute academic tertiary care |
| | Realizing a specialist doctor education in order to support primary services |
| | Realizing an effective advocacy system for stakeholders |
| | Realizing a system of governance and quality assurance at the work unit level |
| Realizing a seamless and integrated business process | |
| Learning and Growth | Realizing the accelerations of IT integration |
| | Realizing the hospital B to be the best place to work |

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| | Realizing the culture of helping and performing |
| | Realizing the staff with superior comprehensive competences with an integrative and interdisciplinary approach |
| Financial | Realizing the strategic public private partnership |
| | Realizing the cost-containment in education, service, and research |

Hospital B has been determined the Key Performance Indicator (KPI) to measure the success level of strategic targets which can help the hospital to achieve the hospital vision in 2019. There were 31 KPI determined based on the Balanced scorecard perspectives [10] including 6 indicators of stakeholder perspective, 14 perspective of internal business process, 8 indicators of learning and growth perspective, and 3 indicators of financial perspective. The, the KPI of each Balanced Scorecard perspectives are presented in table 4.

TABLE 5: KEY PERFORMANCE INDICATORS (KPI) OF STRATEGIC PLAN OF HOSPITAL B PERIOD 2015-2019

| Perspectives | Strategic Targets | KPI |
|---------------------------|--|---|
| Stakeholder | Realizing stakeholder satisfaction | Patient satisfaction level |
| | | Student Satisfaction Level |
| | Realizing an excellent service, education, and research | The number of translational research applied in services |
| | | The percentage of difficult cases that are managed (survive or die with a good quality). |
| | | The number of new types of difficult cases to model (yan, lit, etc) |
| | | The percentage of graduates who gain more experience and competence from standard |
| Internal Business Process | Realizing the AHC institution | The issuance of the legal basis for the formation of the AHC |
| | | The percentage of integrated business processes managed by AHC |
| | National and International Accredited | JCI accreditation |
| | | LAM-PT Kes accreditation |
| | Realizing an integrated center of excellence for research, service and education | The number of centers of excellence for research, service and education integrated with excellent performance |
| | Realizing service and education network system | The percentage of inappropriate referrals to hospital B |

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|---------------------|---|---|
| | towards hospital B as acute academic tertiary care | The number of assisted hospitals that are able to become a back referral hospital |
| | | Number of Network Hospital training education programs implemented by Hospital B |
| | Realizing a specialist doctor education in order to support primary services | The number of graduates who work in the primary health network system of hospital B |
| | Realizing an effective advocacy system for stakeholders | The number of results of strategic studies used for advocacy to stakeholders |
| | Realizing a system of governance and quality assurance at the work unit level | The percentage of 20 work units (Units & Dept) that get excellent scores (ISO governance, leadership, continuous improvement, integration of education, services and research) |
| | | The percentage of work units carry out the RTL (Follow-up Plan) of internal quality audits and tracers |
| | | The percentage of work units achieving an excellent medical indicators (JCI) |
| | Realizing a seamless and integrated business process | The number of BTP (Break Thru Project) that has been successfully implemented |
| Learning and Growth | Realizing the accelerations of IT integration | IT integration level |
| | Realizing the hospital B to be the best place to work | Staff satisfaction index to the system and work environment |
| | Realizing the culture of helping and performing | The percentage of medical staff with excellent performance |
| | | The percentage of non-medical staff with excellent performance |
| | | AHC performance culture index of hospital B |

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|-----------|--|---|
| | Realizing the staff with superior comprehensive competences with an integrative and interdisciplinary approach | The percentage of medical staff who have integrative and interdisciplinary behaviors (follow basic clinical doctor education, have a certificate of Good Clinical Practice, have handled difficult medical cases) |
| | | The percentage of non-medical staff who have the appropriate competence |
| | | The percentage of work unit leaders who have managerial competence |
| Financial | Realizing the strategic public private partnership | The number of new services whose financing is PPP-based (> 10M) |
| | Realizing the cost-containment in education, service, and research | The fairness level of service costs, education and research based on cost containment |

The score of KPI (Key Performance Indicators) was determined for each targets annually to know the achievement progress of the strategic targets quantitatively. Besides, the total weight of for all types of KPI was 90 % [10]. Also, based on the strategic plan of hospital B period 2015-2019, the achievements of KPI annually are shown in the chart 2.

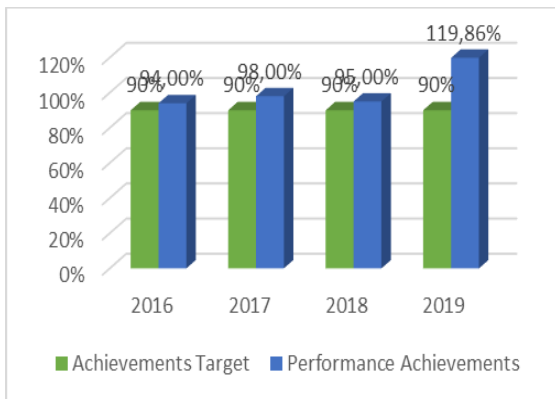


Chart 2. The achievements of Key Performance Indicators (KPI) of Hospital B for the period 2015 -2019

Based on the chart regarding the achievement of Key Performance Indicator (KPI) for the period 2015 – 2019 above, it showed that the performance achievements of KPI exceed the target set annually. In 2016, there were 29 indicators that have succeeded in achieving the target with the achievement of 94%. It presents that hospital B has been succeeded in achieving the overall of the Key Performance Indicators (KPI). There were several achievements achieved by hospital B regarding the implementation of Key Performance Indicators (KPI) 2016 such as; 1) sustaining the international accreditation of JCI (Joint Commission International), 2) sustaining the accreditation of the Hospital Accreditation Committee (KARS), and 3) ISO (International Organization

for Standardization) re-certification [11]. Besides, there were 29 KPI target set in 2017. The hospital B also has been successful in achieving the target of KPI with the achievement of 98%. It is revealed by the achievement of A category regarding the health level of public service [12]. Also, in 2018, there were 26 KPI set by hospital B. the performance achievements of hospital B was 95%. It revealed that hospital B has been successfully achieved almost the overall of the Key Performance Indicators (KPI). However, the Key Performance Indicators (KPI) 2018 were different from the Key Performance Indicators (KPI) from the previous year because some indicators were removed. Thus, hospital B determined 26 Key Performance Indicator (KPI) and the targets to achieve the hospital vision and mission [13]. The last, in 2019, the performance achievements of hospital B was 96,15%. It presents that almost the overall Key Performance Indicators (KPI) have been achieved. 16 Key Performance Indicators have been set for achievements in 2019 [14]. Thus, the number of KPI for every year are presented in table 3 for each perspectives of Balanced Scorecard.

TABLE 6: THE NUMBER OF KEY PERFORMANCE INDICATOR (KPI) EVERY YEAR FOR EACH BALANCED SCORECARD PERSPECTIVES

| Year | Perspective | Number of indicator |
|------|---------------------|---------------------|
| 2016 | Stakeholder | 5 |
| | Business Process | 13 |
| | Learning and Growth | 8 |
| | Financial | 3 |
| 2017 | Stakeholder | 5 |
| | Business Process | 13 |
| | Learning and Growth | 8 |
| | Financial | 3 |
| 2018 | Stakeholder | 5 |
| | Business Process | 11 |
| | Learning and Growth | 8 |
| | Financial | 2 |
| 2019 | Stakeholder | 2 |
| | Business Process | 6 |
| | Learning and Growth | 6 |
| | Financial | 2 |

The similarity of the strategic plan of hospital A and hospital B

There were similarities from the strategic plan models both hospital A and hospital B as the hospital of public service. There were voyage plans, summary, table of contents, method, and tools used in determining strategic position which used SWOT and TOWS analysis. Besides, there were the similarities in the calculation of SWOT analysis weights regarding the calculation of opportunities, threats, strengths, and weaknesses analysis which have 1 or 100% each calculation [4,10]. However, in the revision of the strategic plan of hospital A for the period 2017 – 2019, those errors had been corrected, thus, the total weight of the opportunities and threats analysis was one, likewise, the total weights of strengths and weaknesses analysis were one [4].

B. Discussion

Both the hospital A and hospital B has been set the hospital strategic plan as a tool that facilitate the hospital in achieving the overall of hospital goals [4,10]. Also, in designing and implementing the hospital strategic plan, both two hospitals adopted the Balanced Scorecard Method. The Balanced Scorecard concept has been widely used by manufacturing and service companies, nonprofit organization, and government entities over the years [15] since it was introduced by Kaplan and David Norton in the early of 1990s [16]. The hospital adopted the Balanced Scorecard method was not only as a management tool that can be used to measure the hospital performance, but also as a tool that can be used to achieve the hospital goals [17]. In the implementation of the hospital strategic plan, both Hospital A and Hospital B had previously determined the vision and mission of the hospital along with the strategy and hospital performance indicators.

Basically, before implementing the hospital strategic plan, both hospital A and hospital B set the hospital vision and mission first. First the hospital determined the hospital vision to create an overview regarding the hospital overall goals. Additionally, the hospital vision presented the strategies to achieve the hospital goals [15]. After hospital vision was determined, then the hospital developed the hospital vision into a number of hospital mission [15]. The hospital A developed 4 missions from the hospital vision namely; providing the quality and integrated service, education, and research; improving the employee performance, competence, and welfare; carrying out good corporate governance; and providing services based on the continuum of care throughout the life cycle [4]. Also, hospital B defined the 5 hospital missions consisting of providing complete, quality, and affordable health service for all society; carrying out the education that produces the best graduates based on the research in the international standard hospital; carrying out the medical research, international standard medical education research, and interdisciplinary research to anticipate the future health problems; taking an active role in assisting the central and local governments in the fields of health service, education, and medical research; and carrying out integrated, effective, efficient, and accountable organizational governance to realize financial growth and reliable management [10].

The hospital strategies also was defined based the hospital vision and mission. Both hospital A and hospital B develop the strategy map to translate vision into strategies [15] as an effort to achieve the hospital predetermined goals. The hospital strategies was developed based on 4 perspectives of Balanced Scorecard [17] namely financial and non-financial perspective [3]. While, non-financial perspectives consisting of customer perspective, internal business perspective, and learning and growth perspective [3]. There were 15 strategies formulated by hospital A [4] and there were 15 strategies formulated by hospital B [10]. In addition, 4 Balanced Scorecard was combined and completed for each perspective in communicating the strategies to achieve the hospital vision [3]. Moreover, the strategy map is not only can be used to formulate the hospital strategies, but also to guide the hospital to execute the strategies [18].

After the hospital vision, mission, and the strategies has been formulated, both hospital A and hospital B developed the strategies into a number of Key Performance Indicators (KPI) based on each of Balanced Scorecard perspective [19]. There were several KPI agreed by hospital as a effort to achieve the hospital vision. Hospital A agreed 27 KPI in 2016 [4,5], 12 KPI in 2017 [6,7], 12 KPI in 2018 [8], and 12 KPI in 2019 [9]. Besides, hospital B defined 31 KPI in 2016 [10,11], 29 KPI in 2017 [12], 26 KPI in 2018 [13], and 16 KPI in 2019 [14]. The target and score of KPI was defined based on each of Balanced Scorecard perspective [19]. Thus, both hospital A and hospital B has been evaluated the achievement of KPI annually [20]. The evaluation of KPI was carried out to check whether the KPI achievement meet the target set or not. The KPI with a high achievement means that the KPI succeed in achieving the goals. Thus, the total score of KPI achievements was calculated to get the clear overview regarding the overall of hospital performance [20].

This study only used secondary data as the instrument of the study which accessed from the internet. The secondary data included the hospital strategic plan and the performance accountability report of hospital A and hospital B. Besides, due the pandemic of Covid-19, this study was not followed by interviews with the hospital because the situations and conditions that do not allow.

IV. CONCLUSION

The strategic plan of hospital A and B have many similarities regarding the implementation of the strategic plan. Both hospital A and hospital B adopted the Balanced Scorecard method in translating the strategies to achieve the desired hospital goals in the form of the hospital strategic plan. Besides, the Balanced Scorecard method is believed as the method that designed t realize the hospital goals [20]. In the other hand, the strategic plan of hospital A and hospital B also have differences regarding the performance achievements of the strategic plan of hospital A and hospital B. The achievements performance both two hospitals can be measured by evaluating the hospital performance annually which have the different hospital characteristic related to the human resources or the other hospital resources. Besides, the implementation of the strategic plan both hospital A and hospital B was very effective. It revealed that the average percentage of performance achievement was higher than the predetermined target. However, there were several targets have been failed to achieve, but the problems have been identified and the follow-up plan also has been determined in achieving the target set.

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