

INTISARI

CAHYA K, D. A. ANALISIS KINERJA MENGGUNAKAN PENDEKATAN *BALANCED SCORECARD* PADA KLINIK X DAN Y DI KABUPATEN SRAGEN

Pelayanan kefarmasian yang optimal menjadi bagian penting dalam mendukung mutu pelayanan kesehatan di klinik. Instalasi farmasi sebagai bagian dari sistem pelayanan di klinik berperan dalam menjamin ketersediaan, keamanan, dan efektivitas penggunaan obat. Penelitian ini bertujuan untuk menganalisis kinerja instalasi farmasi pada Klinik X (terakreditasi) dan Klinik Y (belum terakreditasi) menggunakan pendekatan *Balanced Scorecard* (BSC) yang mencakup empat perspektif utama: keuangan, pelanggan, proses bisnis internal, serta pembelajaran dan pertumbuhan. Selain itu, dilakukan juga analisis SWOT guna merumuskan strategi peningkatan kinerja di masa mendatang.

Penelitian ini merupakan studi deskriptif dengan pendekatan kuantitatif. Data primer diperoleh melalui penyebaran kuesioner kepada pasien rawat jalan yang memenuhi kriteria inklusi, sementara data sekunder diperoleh dari laporan keuangan tahun 2023–2024 dan data resep tahun 2025. Teknik pengambilan sampel menggunakan metode purposive sampling. Penilaian kinerja dilakukan dengan indikator spesifik sesuai masing-masing perspektif BSC, dan hasilnya kemudian dianalisis untuk menggambarkan kekuatan, kelemahan, peluang, serta ancaman pada masing-masing klinik melalui analisis SWOT.

Hasil penelitian menunjukkan adanya perbedaan signifikan pada setiap perspektif *Balanced Scorecard*. Perspektif keuangan memperlihatkan margin keuntungan Klinik X sebesar 18% lebih tinggi dibanding Klinik Y yang hanya 11%. Perspektif pelanggan menunjukkan tingkat kepuasan pada Klinik X mencapai 82,6% sedangkan Klinik Y 75,4%. Perspektif proses bisnis internal memperlihatkan tingkat ketepatan peracikan obat Klinik X sebesar 87,9% dan Klinik Y 71,2%. Sementara itu, perspektif pembelajaran dan pertumbuhan mencatat tingkat partisipasi pelatihan tenaga farmasi Klinik X sebesar 84,3% lebih baik dibanding Klinik Y sebesar 73,6%.

Kata Kunci: *Balanced Scorecard*, pelayanan kefarmasian, kinerja klinik, analisis SWOT, akreditasi

ABSTRACT

CAHYA K, D. A. PERFORMANCE ANALYSIS USING THE BALANCED SCORECARD APPROACH AT CLINICS X AND Y IN SRAGEN REGENCY

Optimal pharmaceutical services are a crucial component in ensuring the quality of healthcare delivery in clinics. The pharmacy installation, as an integral part of clinical services, plays a vital role in guaranteeing the availability, safety, and effectiveness of medication use. This study aims to analyze the performance of pharmacy installations at Clinic X (accredited) and Clinic Y (non-accredited) using the Balanced Scorecard (BSC) approach, which encompasses four main perspectives: financial, customer, internal business processes, and learning and growth. In addition, a SWOT analysis was conducted to formulate strategies for future performance improvement.

This research employed a descriptive design with a quantitative approach. Primary data were collected through questionnaires distributed to outpatients who met the inclusion criteria, while secondary data were obtained from financial reports for the years 2023–2024 and prescription records in 2025. The sampling technique applied was purposive sampling. Performance was assessed using specific indicators for each BSC perspective, and the findings were further examined through SWOT analysis to identify strengths, weaknesses, opportunities, and threats of each clinic.

The results revealed significant differences across all perspectives of the Balanced Scorecard. In the financial perspective, Clinic X demonstrated a profit margin of 18%, higher than Clinic Y at 11%. In the customer perspective, patient satisfaction reached 82.6% in Clinic X compared to 75.4% in Clinic Y. The internal business process perspective indicated that the accuracy of drug compounding in Clinic X was 87.9%, whereas Clinic Y achieved 71.2%. Meanwhile, in the learning and growth perspective, the participation rate of pharmacy staff training was 84.3% in Clinic X, exceeding Clinic Y's 73.6%. These findings highlight that accreditation contributes positively to pharmacy performance and provide strategic insights for enhancing the quality of pharmaceutical services in clinics.

Keywords: Balanced Scorecard, pharmaceutical services, clinic performance, SWOT analysis, accreditation