HOSPITAL PERFORMANCE ANALYSIS USING BALANCE SCORECARD

(Case Study at Rsia Santa Anna, Telukbetung)

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ABSTRACT

This study aims to analyze the performance of RSIA Santa Anna Telukbetung using the Balanced Scorecard approach. This study applied the qualitative grounded theory method with data collection through in-depth interviews, participatory observation, and analysis of hospital documents. The results showed that the financial performance of RSIA Santa Anna in the 2020-2022 period was generally in good condition, with satisfactory liquidity, profitability, and cost recovery rate ratios, although the solvency aspect still needed to be improved. From a customer perspective, the patient retention rate shows a positive performance with an average of above 100%, while customer acquisition is still low with a rate of only 18%. Customer satisfaction is generally considered quite good based on the five main dimensions of service. From an internal business process perspective, most indicators showed achievements in accordance with the standards set out in Permenkes Number 1171 of 2011, although the Bed Occupancy Rate (BOR) has not yet reached the recommended ideal number. The learning and growth perspective also showed good results, reflected in the high proportion of permanent workforce, the implementation of regular training that covers almost 38% of employees per year, and the high level of job satisfaction as a result of attention to employee welfare and professional development.

Keywords: *Hospital performance, Balanced Scorecard, hospital management, RSIA Santa Anna Telukbetung.*

INTRODUCTION

Hospitals are health care institutions that have an important role in improving public health status. As a health care facility, hospitals are required to provide optimal services, both in terms of the quality of medical services, operational management, and financial aspects. In the era of globalization and increasingly fierce competition, hospitals need to adopt an effective management system to ensure optimal performance in all aspects of their operations (Betto et al., 2022). The success of the hospital in facing the existing challenges is not only determined by the ability to provide adequate medical facilities, but also by the effectiveness of the management system implemented. Therefore, a method is needed that can comprehensively measure and evaluate hospital performance (Amer et al., 2022).

Balanced Scorecard (BSC) is one method that can be used to measure hospital performance as a whole(Insorio, 2024). This approach allows hospital management to evaluate performance from four main perspectives, namely finance, customers, internal business processes, and learning and growth. The financial perspective reflects the hospital's financial stability in providing health services, while the customer perspective assesses the level of patient satisfaction and loyalty(Mushhaf et al., 2024). The internal business process perspective measures efficiency in hospital operations, and the learning and growth perspective emphasizes human resource development and innovations made to improve services (Firmansyah & Susilowati, 2023). By implementing BSC, hospitals can identify weaknesses and opportunities for improvement to increase competitiveness and service quality(Ahsina & Laasillia, 2025).

RSIA Santa Anna Telukbetung is one of the mother and child hospitals committed to providing high-quality services. However, in recent years, the hospital has faced various challenges, including a decrease in bed occupancy rate (BOR), an increase in average length of stay (AvLOS), and fluctuations in revenue from healthcare services. Based on available data, there was a decline in BOR from 61.2% in 2020 to 58.29% in 2021 and a further drop to 43.46% in 2022. This decline is below the Ministry of Health's standard, which sets the ideal BOR at 60-85%. In addition, AvLOS has increased from 3.5 days in 2020 to 3.41 days in 2021, and increased significantly to 5 days in 2022. This increase may indicate constraints in hospital operational efficiency, which may affect the quality of patient care. In addition, the number of inpatients experienced a downward trend from 1,200 patients in 2020 to 1,150 patients in 2021, and decreased further to 1,020 patients in 2022. This decline in the number of patients directly impacts the financial aspect, where hospital service revenue has decreased by 7.19% over the same period.

This decline in various performance indicators indicates a serious challenge that hospital management must address immediately(Abu Jaber & Nashwan, 2022). Therefore, this study aims to analyze the performance of RSIA Santa Anna Telukbetung using the Balanced Scorecard approach. This approach is expected to provide a clearer picture of the hospital's performance conditions from various perspectives, identify factors that affect hospital performance, and provide strategic recommendations to improve the efficiency and effectiveness of health services(Gde & Rasmen, 2019). By using BSC, it is expected that hospitals can take appropriate corrective measures to improve service quality and competitiveness in an increasingly competitive health industry(Bohm et al., 2021).

This research has both theoretical and practical benefits. Theoretically, this study can add insight into the application of the Balanced Scorecard in hospital performance measurement, especially in mother and child hospitals. With this study, it is expected to contribute to the development of health management theory and hospital performance improvement strategies. Practically, the results of this study are expected to provide recommendations for the management of RSIA Santa Anna

Telukbetung in improving the efficiency and effectiveness of health services, so as to provide better services to the community.

Thus, this study aims to provide an in-depth analysis of hospital performance through the Balanced Scorecard approach. The results of this study are expected to provide insight for management in improving the efficiency and effectiveness of health services provided. With a comprehensive evaluation, the hospital can take strategic steps to improve service quality, increase patient satisfaction, and ensure long-term operational sustainability.

LITERATURE REVIEW

a. Perfomance

Performance measurement is a systematic process of assessing the effectiveness and efficiency of an organization in achieving its strategic goals. According Asno & Sary, (2023),organizational performance is defined as the results achieved by individuals, groups, or organizational units in carrying out their duties in accordance with predetermined goals. Performance evaluation is an important instrument in determining the success of an organization through analysis of the achievements that have been achieved. According to Barusman (2024),performance measurement aims not only to identify the organization's current level of achievement but also to direct future improvement strategies. This is reinforced by research by Thahan et al., (2024) which emphasizes that the success of an organization can be seen from the trend of performance achievement over a certain period. Mushhaf et al., (2024) added that performance measurement allows organizations to evaluate the effectiveness of strategies and programs that have been implemented.
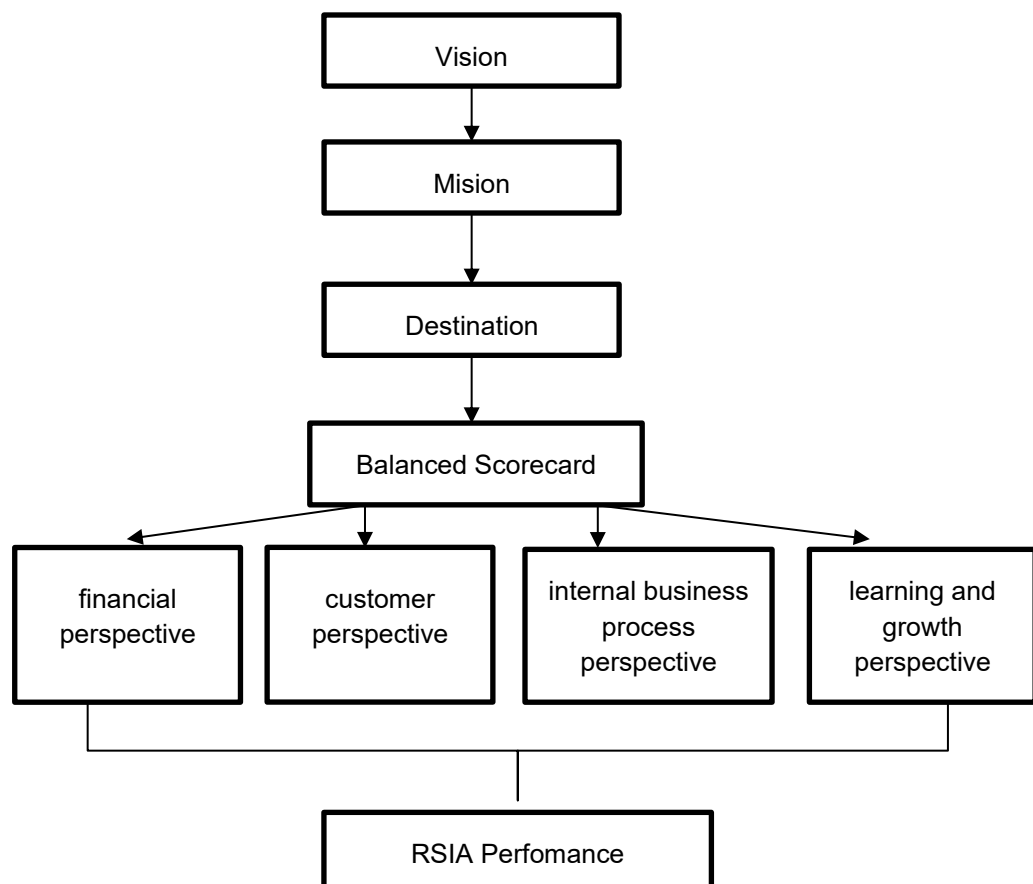
b. Balanced Scorecard in Performance Measurement

Balanced Scorecard (BSC) is one of the methods often used in organizational performance measurement, including in the healthcare sector. Firmansyah & Susilowati, (2023)developed the BSC concept as a strategic management tool that measures organizational performance through four main perspectives, namely financial, customer, internal business process, and learning and growth perspectives. The financial perspective assesses the extent to which the organization achieves its financial goals, such as increased revenue and cost efficiency(Mushhaf et al., 2024). The customer perspective measures patient satisfaction and loyalty to the services provided. The internal business process perspective emphasizes operational effectiveness, including the efficiency of healthcare procedures (Insorio, 2024). Meanwhile, the learning and growth perspective is concerned with improving human resource competencies and innovation in services (Ahsina & Laasillia, 2025). Several previous studies have applied BSC in hospital performance evaluation. Abu Jaber & Nashwan, (2022)analyzed hospital performance using BSC at RSUD Dr. Zubir Mahmud, East Aceh

Regency, and found that this approach helped in improving the efficiency and effectiveness of services. Another study by **Bohm et al., (2021)** conducted at KRMT Wongsonegoro Hospital, Semarang City, showed that BSC implementation contributed to data-driven strategic decision making.

c. Conceptual Framework

Figure 1. Conceptual Framework

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         │ Balanced Scorecard│
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| financial perspective | customer perspective | internal business process perspective | learning and growth perspective |

RSIA Perfomance

METHODOLOGY

a. Research Approach

This research employs a qualitative approach using the grounded theory method, which enables the development of theories grounded in systematically collected empirical data (Kabaji & Mukanzi, 2018). Characterized by a continuous cycle of simultaneous data collection and analysis, this method allows researchers to not only observe phenomena but also interpret the underlying social processes. Through participatory observation, in-depth interviews, and documentation studies, the data gathered

serve as a foundation for constructing new theories that are contextually relevant to the research focus.

b. Types and Sources of Data

This research relies on primary data obtained directly through interaction with informants through interviews, observation, and document collection. Data sources include patients, workforce, and institutional documents from Santa Anna Mother and Child Hospital. The documentation reviewed included financial reports, medical records, and labor reports from 2020 to 2022. The data was used to evaluate the hospital's performance from various perspectives, such as customer service, internal process efficiency, and human resource development.

c. Populasi and sample

The study targeted three primary demographic groups. First, patients of Santa Anna Hospital who received treatment during the research period were included to assess their satisfaction with the services and gain insights into their overall experience; only active patients were selected to ensure relevant and meaningful feedback. Second, staff members of Santa Anna Mother and Child Hospital—encompassing administrative, support, and medical personnel—were surveyed to evaluate their job satisfaction, motivation, and perceptions of the hospital's administration and work environment. These staff were chosen for their critical roles in hospital operations and their insight into factors affecting workplace productivity and satisfaction. Lastly, service providers at Santa Anna Hospital served as key participants in interviews and focus group discussions, contributing in-depth perspectives central to the study's objectives.

Table 1. Informant Data

Key Informan	Kode
Outpatients	I-1 and I-2
Inpatients	I-3 and I-4
Deputy Director of Nursing	I-5
Deputy General and Finance Director	I-6
Head of Outpatient Unit	I-7
Head of Inpatient Unit	I-8

Source: data processed, 2024

d. Data Analysis Techniques

The data analysis process in this research follows a qualitative approach consisting of several key stages. Data were continuously collected from various sources using triangulation techniques to ensure validity. Once gathered, the data underwent reduction, where information was simplified, grouped, and analyzed to identify patterns and main themes. These findings were then presented in narrative form, complemented by tables, graphs, and diagrams to enhance clarity and comprehension. Finally, conclusions were drawn through an inductive process based on the analyzed data and subsequently verified to ensure the validity and reliability of the research findings.

RESULT AND DISCUSSION

a. Performance Measurement Based on Financial Perspective

Measurement of RSIA Santa Anna's performance in the 2020-2022 period from a financial perspective was carried out using various financial ratios, namely liquidity, solvency, profitability, and activity ratios (including receivables turnover period, total asset turnover, and CRR). Overall, the results of the evaluation of the financial perspective show that the performance of RSIA Santa Anna is classified as good. This can be seen from the profitability ratio and CRR which are within the ideal value range for hospitals. In addition, the liquidity ratio (current ratio) and activity ratio (accounts receivable turnover, total asset turnover) also show better results compared to the standard size of the hospital. However, the solvency ratio is still below the expected ideal value for hospitals.

The liquidity ratio for the current ratio of RSIA Santa Anna during the 2020-2022 period shows an average value of 5.46, which is better than the standard hospital size which ranges from 1.75 to 2.75. Nevertheless, the value of this ratio fluctuates from year to year, but overall remains in a fairly high range. In 2020, the current ratio was recorded at 5.00, then decreased to 4.89 in 2021, which was due to an increase in short-term liabilities from IDR 376,397,027 to IDR 469,320,236. However, in 2022, the current ratio increased to 6.49 due to a decrease in short-term liabilities to IDR 154,484,300.

During the period 2020-2022, RSIA Santa Anna's solvency ratio averaged 0.31 or 31%, below the hospital standard (0.4-0.5). In 2020, the ratio of own capital to assets was 0.34 or 34%, but dropped to 0.23 or 23% in 2021. However, despite the decrease in total assets, the own capital ratio increased again to 0.38 or 3.2% in 2022.

The profitability ratio for return on assets (ROA) of RSIA Santa Anna increased significantly from 2020 to 2022. ROA increased from 3.4% in 2020 to 4.0% in 2021 and 6.5% in 2022. With an average ROA for 2020-2022 of 0.046 or 4.6% of total assets owned. This means that RSIA Santa Anna's return on assets (ROA) is better than the standard hospital size and is experiencing a positive trend in operational efficiency and asset management.

The activity ratio for RSIA Santa Anna's collection period shows that the average time taken to collect trade receivables over the period 2020-2022 is 15.88 days. In 2021, this figure increased slightly

to 16.20 days, but in 2022 there was a significant decrease to only 5.54 days. Overall, RSIA Santa Anna's average collection period over the three years was 12.55 days, which means that receivables were settled in about 12 days (rounding). Compared to the standard hospital size, where the receivables turnover period is usually between 50-70 days, RSIA Santa Anna has a much faster receivables turnover time.

In 2020 in 2020 RSIA Santa Anna's CRR was 1.47, meaning RSIA Santa Anna's revenue was 47% higher than its operating costs, then in 2021, the CRR remained at 1.47 showing stability in the cost recovery ratio. However, in 2022, the CRR decreased slightly to 1.45 but remained above 1, indicating that revenue was higher than operating costs. Using standard hospital measures, the CRR of RSIA Santa Anna of 1.46 is still within the ideal value of CRR (>1 or >100%). Seeing that the financial performance is still below the standard size, especially in the solvency ratio, efforts need to be made to improve it. One way that can be done is to increase the amount of revenue without being followed by an increase in costs. Hospital revenue can be increased by attracting more patients, for example through increased cooperation with health insurance companies and other health service providers.

Table 2. Financial Ratios of RSIA Santa Anna in 2020-2022

No	Ratio Type	Formula	Average value	Standard Size
1	Liquidity Ratio			
	Current Rasio	$\dfrac{Current\ Assets}{Short-term\ Liabilities}$	5,46	1,75-2,75
2	Solvency Ratio			
	Ratio of equity capital to total assets	$\dfrac{Own\ Capital}{Total\ Assets}$	0,31	0,4-0,5
3	Profitability Ratio			
	Return On Asset	$\dfrac{Profit}{Total\ Assets}$	0.046	0,025-0,15
4	Activity Ratio			
	Collection Period	$\dfrac{Accounts\ Receivable}{Business\ income}*365$	12,55	50-70 days
5	Cost Recovery Rate	$\dfrac{Total\ Revenue}{Total\ Operations}$	1,46	>1 or >100%

Source: data processed, 2024

b. Performance Measurement Based on Customer Perspective

From a customer perspective, RSIA Santa Anna's performance in 2020-2022 showed mixed results in terms of customer retention, acquisition and satisfaction. The customer retention rate is above a good standard (≥100%) with an average value of 103.46% per year. However, there were fluctuations with a decrease in 2021 to 75.15%, although it increased again in 2022 to reach 105.17%.

Table 3. Customer Retention of Santa Anna Hospital in 2020-2022

Year	Total number of patients in the current year	Total number of patients in the previous year	Customer Retention
2020	35.959	25.361	141,79%
2021	27.024	35.959	75,15%
2022	28.422	27.024	105,17%
Average	**30.468**	**29.448**	**103,46%**

Source: data processed, 2024

Currently, RSIA Santa Anna's customer acquisition ratio averages only 0.18, far below the expected standard of 30%. To increase this acquisition rate, RSIA Santa Anna needs to develop a more effective marketing strategy. One of them is to make the most of social media to attract more new customers and increase the hospital's visibility on digital platforms.

Table 4. Customer Acquisition of RSIA Santa Anna in 2020-2022

Year	Number of New Patients	Total number of patients	Customer Acquisition
2020	4.794	35.959	0,13
2021	6.042	27.024	0,22
2022	5.188	28.422	0,18
Average	**5.341**	**30.468**	**0,18**

Source: data processed, 2024

In terms of customer satisfaction, RSIA Santa Anna performed quite well based on five key dimensions: physical form, reliability, responsiveness, assurance and empathy. Hospital facilities are well-maintained and clean, although the parking area is still limited. In terms of reliability, patients are generally satisfied with the consistent quality of service and medical information, although the tardiness of doctors in outpatient clinics is still an issue.

RSIA Santa Anna is also known for its high responsiveness, where patients feel they are treated quickly and attentively by medical staff. The patient experience is supported by competent doctors and responsive nurses, as well as an empathetic attitude that provides emotional support. This holistic approach creates a care experience that addresses not only the medical, but also the emotional needs of patients, adding positive value to customer satisfaction at this hospital.

c. Performance Measurement Based on Internal Business Process Perspective

The results showed that the Bed Occupancy Rate (BOR) of RSIA Santa Anna decreased from 62.35% in 2020 to 58.29% in 2021 and continued to decline to 43.46% in 2022, with an average BOR during that period of 54.70%. This value is below the ideal number of Permenkes Number 1171 of 2011 (60-85%).

The Averange Length of Stay (AvLOS) of RSIA Santa Anna increased from 2.47 days in 2020 to 5 days in 2022, with an average AvLOS of 3.62 days. This average is within the standard range of 3 to 9 days (Permenkes Number 1171 of 2011).

The Turnover Interval (TOI) of RSIA Santa Anna showed fluctuations from 2.44 days in 2020 to 1.10 days in 2021 and remained at 1.10 days in 2022, with an average TOI of 1.54 days. This value is within the standard range of 1 to 3 days and is in accordance with the ideal number according to Permenkes Number 1171 of 2011.

The average value of the Bed Turnover Rate (BTO) of RSIA Santa Anna during the 2020-2022 period reached 87 times / year, which far exceeds the standards set by Permenkes Number 1171 of 2011 (40-50 times / year), indicating a high frequency of bed usage. In 2020, RSIA Santa Anna's BTO was recorded at 78 times/year, then increased to 97 times/year in 2021, and decreased slightly to 86 times/year in 2022.

The Gross Death Rate (GDR) of RSIA Santa Anna showed a significant increase from 3.55% in 2020 to 9.71% in 2021, before decreasing to 6.46% in 2022. Nevertheless, this figure is still far below the standard set by Permenkes Number 1171 of 2011 (<45%).

Meanwhile, the average value of the Net Death Rate (NDR) for the last three years at RSIA Santa Anna was recorded at 0.43%, which is also far below the standard of Permenkes Number 1171 of 2011 (<25%). The lower the average value of NDR, the better the quality of service provided.

From all the results of this study, the performance of RSIA Santa Anna from the perspective of internal business processes shows that there are challenges in bed utilization (BOR), operational efficiency (TOI and BTO) and service quality (GDR and NDR) within and or above the standards set by Permenkes Number 1171 of 2011.

Table 5. Internal Business Process Perspective Measurement RSIA Santa Anna 2020-2022

Indicators	Years				Standard of Minister of Health Regulation No. 1171 of 2011
	2020	2021	2022	Average	
Number of Beds	36	36	36	36	-

Number of Hospitalization Days	6,7	6,5	6,5	6,6	-
Average Number of Inpatients/Day	8	8	6	7	-
Average Number of Outpatients/Day	55	57	55	55	-
BOR	62,35%	58,29%	43,46%	54,70%	60 – 85%
AvLOS	2,47	3,41	5	3,62	3 – 9 Days
TOI	2,44	1,10	1,10	1,54	1 – 3 Days
BTO	78	97	86	87	40 – 50 Times
GDR	3,55	9,71	6,46	9,8	<45%
NDR	0,71	0,51	-	0,43	<25%
Number of Deaths <48 Hours	8	32	20	20	-
Number of Deaths <48 Hours	2	2	0	1	-

Source: Medical Records Department of Santa Anna Hospital, 2024 (processed data)

d. Learning and Growth Perspective

Measurement of indicators in the learning and growth perspective shows that most of the results are quite good. The employee retention rate is recorded as quite satisfactory, the percentage of employees who participate in training programs is also high, and the level of employee satisfaction can be considered quite good. Overall, the performance of RSIA Santa Anna in the learning and growth perspective in the 2020–2022 period can be categorized as positive. This study revealed that the employee retention rate of RSIA Santa Anna fluctuated. In 2020, the retention rate was recorded at 3.22% of a total of 124 employees. In 2021, the number of employees increased to 151 people, with only 3 people leaving, so that the retention rate decreased to 1.98%. However, in 2022, the number of employees increased to 164 people, with 5 people leaving, causing the retention rate to increase to 3.04%. Although the number of employees increased, the number of employees leaving also increased, so that the retention rate increased slightly compared to the previous year. The average number of employees in the 2020–2022 period was 147, with an average of 4 employees leaving each year. The average retention rate during the period was recorded at 2.74%, which is still considered good compared to the total number of employees.

Table 6. Employee Retention at RSIA Santa Anna 2020-2022

Year	Number of Employees Leaving	Total Employees	Employee Retention
2020	4	124	3,22 %
2021	3	151	1,98%

2022	5	164	3,04%
Average	**4**	**147**	**2,74%**

Source: Human Resources Department of Santa Anna Hospital, 2024 (processed data)

The level of employee training is considered good if there is an increase in the results of the training calculations throughout the observation period. If the results are stable, it is considered sufficient, and is considered lacking if there is a decrease. Based on the results of the study, there has been an increase in the level of employee training in the last three years. Of the average 147 employees, around 58 people take training each year, resulting in an average training level of 37.71%. Thus, almost 38% of Santa Anna Hospital employees receive training each year.

Table 7. Level of Training of Santa Anna Hospital Employees in 2020-2022

Year	Number of Training Employees	Total Number of Employees	Employee Training Level
2020	30	124	24,20%
2021	26	151	17,00%
2022	118	164	71,95 %
Average	**58**	**147**	**37,71**

Source: Human Resources Department of Santa Anna Hospital, 2024 (processed data)

The results of interviews with informants in this study indicate that employee satisfaction is largely influenced by non-material factors that make them feel that their work is meaningful and appreciated. The high level of job satisfaction mainly comes from the appreciation given by superiors and the opportunity to apply skills optimally, which is felt to be more satisfying than simply getting financial compensation.

The work environment at RSIA Santa Anna is considered very supportive, where the relationship between employees feels more like family than just co-workers. Good cooperation and communication are the main keys to improving employee welfare and work enthusiasm.

Fair policies and well-organized work processes provide a sense of comfort and motivate employees. However, there is still room for improvement, especially in terms of transparency when socializing policies. Overall, the policies implemented have been quite effective in supporting employee performance.

Management also shows concern for employee welfare by providing facilities such as health and safety insurance, medical services for employees and their families, and providing opportunities to take part in further education training and development.

e. Discussion

The analysis of RSIA Santa Anna Telukbetung's performance using the Balanced Scorecard approach revealed important insights across four perspectives: financial, customer, internal business process, and learning and growth.

From the financial perspective, RSIA Santa Anna showed strong liquidity and profitability, outperforming the hospital standards, especially with a high current ratio and improved return on assets (ROA). However, the solvency ratio remained below the ideal standard, signaling a vulnerability in long-term financial stability. Although the hospital managed its receivables very efficiently, the challenge remains in ensuring the capital structure becomes more resilient without compromising operational efficiency.

In the customer perspective, the hospital achieved a positive patient retention rate, indicating loyalty among existing patients. Nonetheless, customer acquisition remained notably low, suggesting that the hospital's strategies for attracting new patients need to be strengthened. Despite this, patient satisfaction was generally high, thanks to good service quality, hospital cleanliness, responsiveness, and empathy from staff, though minor issues such as limited parking space and outpatient doctor delays require attention.

The internal business process perspective presented mixed outcomes. Some performance indicators such as Bed Turnover Rate (BTO) and Net Death Rate (NDR) exceeded expectations, signaling effective clinical operations and patient care quality. However, the Bed Occupancy Rate (BOR) remained consistently below national standards, indicating underutilized capacity. Moreover, the increasing Average Length of Stay (AvLOS) pointed to potential inefficiencies in patient management, which, if unaddressed, could strain resources and affect financial returns.

Finally, from the learning and growth perspective, the hospital demonstrated strong performance through a satisfactory employee retention rate, a significant increase in training participation, and high levels of job satisfaction. Employees appreciated the non-financial rewards such as recognition, meaningful work, and supportive work culture. Facilities such as health insurance and educational opportunities contributed positively to employee morale. Nonetheless, the study highlighted the need for better transparency in policy communication to further enhance trust and motivation among staff.

Overall, while RSIA Santa Anna shows commendable achievements, especially in financial management and employee development, targeted improvements are necessary in customer acquisition strategies, operational efficiency (particularly bed utilization), and internal communication practices. Strategic interventions in these areas will strengthen RSIA Santa Anna's position in the increasingly competitive healthcare sector.

CONCLUSION AND SUGGESTION

a. Coclusion

From a financial perspective, the hospital's performance is generally good. This is indicated by the liquidity ratio, profitability, activity, and Cost Recovery Rate (CRR) which are within the ideal range. However, the solvency ratio is still recorded below the recommended standard, so it needs attention and further improvement steps.

From a customer perspective, the patient retention rate is quite high with an average of above 100%, reflecting patient loyalty to hospital services. However, the new patient acquisition rate is still low, with an average of only 18%. This condition indicates the need to develop a more effective marketing strategy. Overall, the level of patient satisfaction is considered quite good, especially in terms of reliability, response speed, and empathy from medical personnel.

From an internal business process perspective, several indicators show adequate performance. Although the Bed Occupancy Rate (BOR) has decreased and has not reached the ideal standard, other indicators such as Average Length of Stay (AvLOS), Turn Over Interval (TOI), Bed Turn Over (BTO), Gross Death Rate (GDR), and Net Death Rate (NDR) have mostly met or even exceeded the set standards, indicating quite good operational performance but still requiring special improvements in the field of bed occupancy.

Meanwhile, from a learning and growth perspective, RSIA Santa Anna shows positive performance. The employee retention rate remains well maintained, the number of employee trainings increases from year to year, and the level of employee job satisfaction is also high. Supportive work environment factors and attention to employee welfare are the main drivers of creating a productive and conducive work atmosphere.

b. Suggestion

Solvency Ratio Improvement, hospitals need to improve their solvency ratio, for example by increasing their own capital or managing short-term liabilities more efficiently.

New Patient Acquisition Strategy, a more aggressive digital marketing strategy needs to be developed, such as promotions through social media, collaboration with health insurance, and improving technology-based services to attract new patients.

BOR Level Optimization, efforts are needed to increase bed occupancy rates, for example through promoting inpatient services, adding specialist services, or expanding hospital market segmentation.

Strengthening Internal management, Transparency in socializing policies to employees needs to be improved to maintain trust and work motivation.

Continuous Human Resource Development, training programs and continuing education for employees need to be maintained and improved to support the growth of professionalism and innovation in the hospital environment.

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