

# Academic Clinic Development Strategy Through Balanced Scorecard Approach (Study at RSGM-P FKG Usakti Academic Clinic, Indonesia)

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## INDEXING

### Keywords:

Balanced Scorecard;  
Strategic Plan;  
Dental and Oral  
Educational  
Hospital;

### Kata kunci:

Balanced Scorecard;  
Rencana Strategis;  
Rumah Sakit Gigi dan  
Mulut - Pendidikan

## ABSTRACT

The Academic Clinic is a supporting facility for the academic continuity of dental faculty students. The need for the preparation of a strategic plan for the development of academic clinic services as a health organization aims to anticipate various kinds of situations that are always changing and related to external and internal environmental factors. Strategic management tools can help generate some of the best alternative strategies for developing academic clinics with the Balanced Scorecard (BSC) approach. This study aims to develop a development strategy for the Dental and Oral Educational Hospital Faculty of Dentistry Universitas Trisakti (RSGM-P FKG Usakti) Academic Clinic based on four BSC perspectives: finance, customers, internal business processes, and learning and growth. This operational research was conducted using quantitative and qualitative methods. Secondary data was collected from Badan Pusat Statistik (BPS), Hospital Annual Report, and comparable RSGMs. Primary data collection used questionnaires, interviews, and a Consensus Decision Making Group (CDMG) to obtain variables that became strategic factors. Based on four BSC perspectives, it increases academic clinic income from financial perspectives, provides easy access and increases customer trust for customer perspectives, captures market opportunities, builds a good image of academic clinics from an internal business processes perspective, and increases human resource capabilities for learning and growth perspective.

Klinik Akademik merupakan sarana penunjang bagi kelangsungan kegiatan akademik mahasiswa fakultas kedokteran gigi. Perlunya penyusunan suatu perencanaan strategis untuk pengembangan layanan klinik akademik sebagai salah satu organisasi kesehatan bertujuan mengantisipasi berbagai situasi yang selalu berubah terkait faktor lingkungan eksternal dan internal. Salah satu sarana manajemen strategis yang dapat membantu menghasilkan alternatif strategi terbaik bagi pengembangan klinik akademik adalah pendekatan Balanced Scorecard (BSC). Tujuan penelitian ini yaitu untuk menyusun strategi pengembangan Klinik Akademik Rumah Sakit Gigi dan Mulut - Pendidikan Fakultas Kedokteran Gigi Universitas Trisakti (RSGM-P FKG Usakti) berdasarkan empat perspektif BSC yaitu keuangan, pelanggan, proses bisnis internal, serta pembelajaran dan pertumbuhan. Metode penelitian operasional yang dilakukan dengan metode kuantitatif dan kualitatif. Data sekunder diperoleh dari Badan Pusat Statistik (BPS), Laporan Tahunan, dan RSGM sejenis. Data primer dari kuesioner, wawancara, dan Consensus Decision Making Group (CDMG) untuk mendapatkan variabel-variabel yang menjadi faktor strategis. Berdasarkan empat BSC perspektif dapat disimpulkan untuk perspektif keuangan yaitu meningkatkan revenue; perspektif pelanggan yaitu meningkatkan kepercayaan dan memberikan kemudahan akses bagi pelanggan; perspektif proses bisnis internal yaitu menangkap peluang pasar dan membangun citra nama baik; perspektif pembelajaran dan pertumbuhan yaitu meningkatkan kapabilitas sumber daya manusia.

## INTRODUCTION

Public demands for health services continue to increase every year (Tanbakuchi et al., 2018). Hospitals are part of health care facilities and, based on the type of service, are divided into two groups, namely general hospitals and special hospitals. In general, a hospital is defined as an institution that provides health services, including inpatient, outpatient, and emergency services. In addition, the meaning of general and special hospitals can be distinguished based on the service provided by the hospital (Indonesia KKR, 2019).

Hospitals are not only required to provide health services but they are also required to provide good quality health services. The quality of hospital services reflects the quality of the hospital (Candrasari et al., 2018). It will provide a good image for a hospital in providing satisfactory service rights to consumers. Satisfaction is the core goal of the establishment and development of an organization (Wahjono et al., 2020). Patient satisfaction with the knowledge, attitudes, behaviors, and skills of medical personnel in serving and the completeness of infrastructure and good environmental conditions are factors that play an important role in determining the quality of service of a hospital, in addition to being related to physical recovery of diseases or improving the degree of health, because with this the hospital will still exist and be needed (Tanbakuchi et al., 2018; Candrasari et al., 2018).

The Covid-19 pandemic has resulted in various learnings in health service quality management. The key lesson is that the pandemic has been a catalyst for the quality improvement of health care. The pandemic acts as a catalyst, which is something that causes changes and causes new events or accelerates an event, namely the application of various activities and innovations in the quality of health services (Djasri & Lumenta, 2021). Based on data from The Global Burden of Disease Study 2016, as many as 3.58 billion people, or almost half of the world's population, experience dental and oral health problems such as dental caries (Kassebaum et al., 2016). Periodontal disease ranks in 11th place as the most common disease experienced in the world. Meanwhile, in the Asia Pacific region, oral cancer ranks 3rd as the most common cancer in the world. Based on data from Basic Health Research (Riskesdas) in 2018 states that the largest proportion of dental and oral health problems in Indonesia are cavities/caries, which is 45.3%, and swollen gums and abscesses, which is affecting almost 14% of the population (Kemenkes RI, 2018).

Dentists play an important role in overcoming dental and oral health problems that occur in the community; therefore, the role of dental education institutions is also needed in order to produce dental graduates who are able to meet the needs of the community for quality and quality services (Peraturan Pemerintah RI Nomor 52 Tahun 2017 Tentang Pendidikan Kedokteran, n.d.). One of the supporting facilities in the teaching and learning process at dental educational institutions is an academic clinic that has two functions. The first function is as a means of clinical practice for students to interact directly with the community (patients) as well as a means of education and training. The second function is to provide dental and oral health services as a form of community service (Fakultas Kedokteran Gigi Universitas Trisakti, 2021).

There are many critical demands from the community as external customers of academic clinics for quality services. If not considered, then the community will switch to other facilities with adequate services and affordable costs, thus no longer being customers of academic clinics. The quality of service will greatly impact the development of services in the

field of dentistry, as well as the impact on the life of the dental profession (Ariwibowo & Wirapraja, 2018). In addition, dental professional students, as internal customers of the academic clinic, also need to meet their needs, namely by getting adequate practice opportunities in accordance with standards. It is necessary so that they can become professional dentists and provide dental and oral health services in accordance with the demands and needs of the community (Fakultas Kedokteran Gigi Universitas Trisakti, 2021).

The need for the preparation of a strategic plan for the development of academic clinic as a health organization aims to anticipate various kinds of situations that are always changing and related to external and internal environmental factors (Fakultas Kedokteran Gigi Universitas Trisakti, 2021; Karmawan, 2018). External environmental factors constitute opportunities and threats, and internal environmental factors are weaknesses and strengths for academic clinics. There are several measurement tools to describe the performance of the academic clinic, one of which is the Balanced Scorecard (BSC) introduced by Kaplan and Norton. A performance measurement system using BSC can help a leader see business through 4 perspectives, namely, financial performance, customer satisfaction, internal business processes, and learning and growth (Parmita, 2015). Accordingly, BSC can be a very important strategic management tool for organizations, not only to measure their performance but also to produce some of the best strategic alternatives for development (Paramarta et al., 2023).

The Academic Clinic at the Dental and Oral Educational Hospital of the Faculty of Dentistry, Universitas Trisakti (RSGM-P FKG Usakti) is a supporting facility for the academic continuity of FKG Usakti. The vision and mission of RSGM-P FKG Usakti is to become a leading dental and oral hospital that provides services, education, research, and community service in the field of dental health and becomes the highest dental health referral center in Indonesia. In realizing the vision and mission of complete dental health services, the motto of RSGM-P FKG Usakti is "Quality services, safety, and satisfaction." In line with the vision and mission of RSGM-P FKG Usakti and also to anticipate customer demands in the future, it is necessary to formulate a strategic plan for the development of the RSGM-P FKG Usakti Academic Clinic, considering its function as a means of supporting the teaching and learning process at FKG Usakti so that it is expected to develop both in terms of management systems, human resources, scope of services, and infrastructure so that the hospital continues to run sustainably (Afridah & Zuhdi, 2020; Fakultas Kedokteran Gigi Universitas Trisakti, 2021).

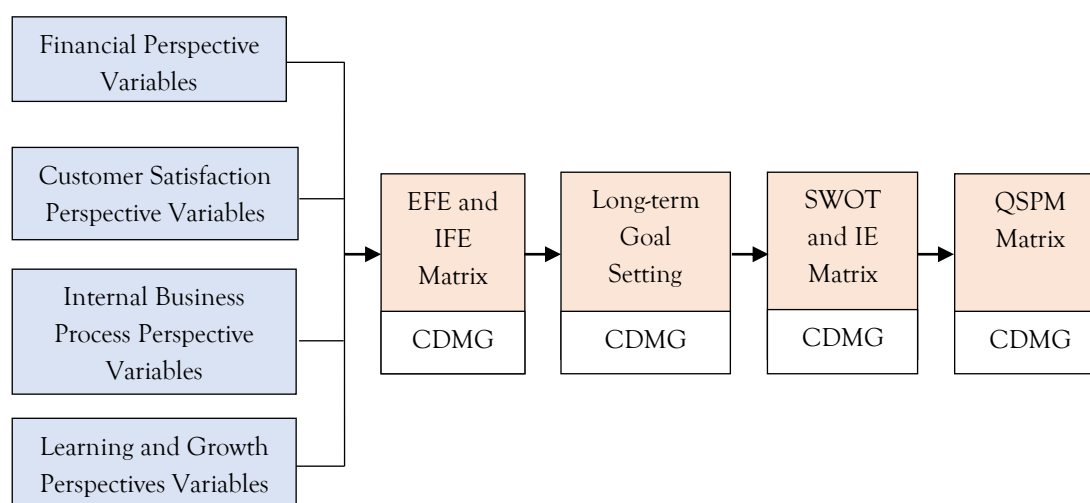
Based on the background, it is necessary to research the development strategy of the RSGM-P FKG Usakti Academic Clinic with the BSC approach. This research can hopefully be used as a foundation for RSGM-P FKG Usakti to develop strategic planning in line with the vision and mission of RSGM-P FKG Usakti itself.

## RESEARCH METHOD

The research was conducted at the Academic Clinic of RSGM-P FKG Usakti in April-May 2023. In determining the development strategy of the RSGM-P FKG Usakti Academic Clinic, the data collected and needed consists of primary data and secondary data. Primary data were obtained through in-depth interviews with resources, the Director of RSGM-P FKG Usakti and the Chairman of the education committee coordinator of RSGM-P FKG Usakti, Consensus Decision Making Group (CDMG) meetings with structural officials of RSGM-P

FKG Usakti, and a total of 107 respondents were involved in filling out the customer satisfaction questionnaires using modified Patient Satisfaction Questionnaire-18 (PSQ-18) which has been translated into Bahasa Indonesia and its validity has been tested according to Aiken validity index. The research protocol received ethical approval from the Health Research Ethics Committee, Faculty of Dentistry, Universitas Trisakti, with ethical clearance number 639/S2/KEPK/FKG/4/2023. Secondary data were obtained from the Annual Report of RSGM-P FKG Usakti Academic Clinic on the description of the internal environment (organizational management, vision and mission, finance, human resources, service products, facilities and infrastructure, and information systems). Secondary data were also obtained from comparable dental and oral hospitals, which aims to complement external environmental data.

The research stage is divided into three stages: the input stage, which analyzes the situation of the external environment and the internal environment using the External Factor Evaluation (EFE) Matrix and Internal Factor Evaluation (IFE) with the Balanced Scorecard framework. Furthermore, the matching stage uses the Strengths, Weaknesses, Opportunities, Threats (SWOT) Matrix and Internal External (IE) Matrix and determines the Critical Success Factor. Finally, the decision-making stage uses the Quantitative Strategic Planning Matrix (QSPM) and sets Key Performance Indicators (KPI) as described in Picture 1.



**Picture 1.** Research Flow Chart to determine the strategic plan for the development of the academic clinic

*Source:* by researcher

## RESULTS AND DISCUSSION

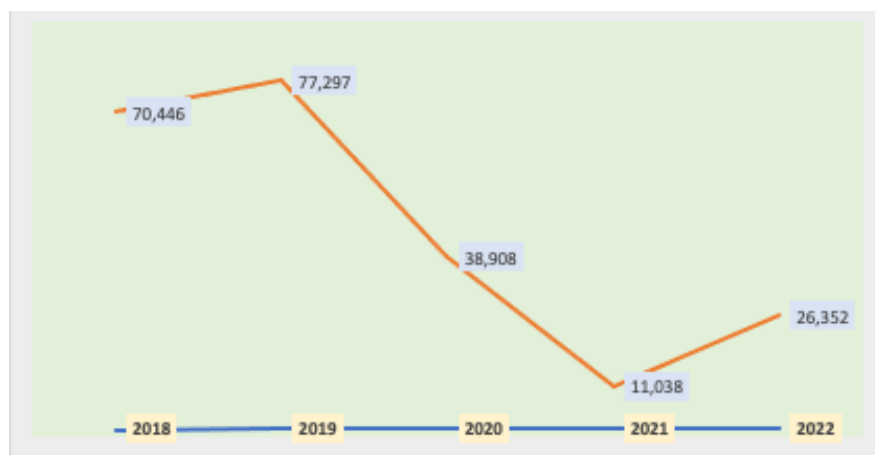
### The Input Stage

The RSGM-P FKG Usakti Academic Clinic facilitates clinical clerkship activities for Dentist Education Program students (co-assistant) and Specialist in Restorative Dentistry Education Program students (resident) at the Faculty of Dentistry, Universitas Trisakti. Geographically, the RSGM-P FKG Usakti Academic Clinic is located in West Jakarta

Administrative City, which is one of the administrative areas under the DKI Jakarta Provincial Government. The area of West Jakarta Administrative City reaches 129.54 km<sup>2</sup> or 19.51% of the total area of DKI Jakarta Province. The population of West Jakarta Administrative City is 2,434,511 people, of which 1,229,435 are male and 1,205,076 are female, mostly in the 15-44 years age group (49.7%). Each kilometer square of West Jakarta Administrative City, on average, is inhabited by 17,701.00 people (Badan Pusat Statistik, 2020).

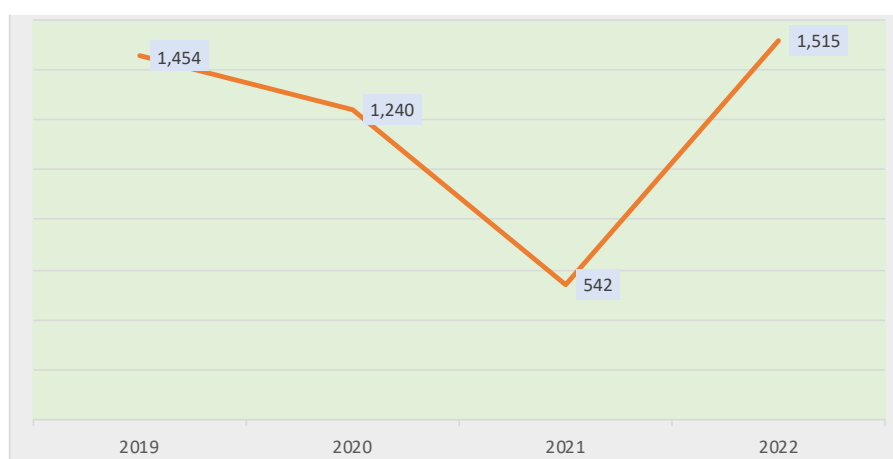
Based on data from the Central Statistics Agency, it is noted that in Indonesia, the average per capita expenditure for health is IDR 32,169 a month in 2022. This number has decreased by 6.39% when compared to 2021, namely IDR 34,364 per month. This declining condition cannot be separated from the change in the status of the COVID-19 pandemic to become endemic in Indonesia. Previously, public spending on health increased along with the soaring COVID-19 cases in Indonesia (Badan Pusat Statistik, 2022).

Data related to customers of the RSGM-P FKG Usakti Academic Clinic is divided into two parts, namely data obtained from the 2021/2022 Activity Report (RSGM-P Usakti, 2022) and data from the customer satisfaction surveys. Based on the 2021/2022 Activity Report, the number of old and new Academic Clinic patients for 2018-2022 was obtained (Pictures 2 and 3). It can be seen that in 2019, there was an increase in the number of patient visits. However, in 2020, there was a decrease in the number of patient visits due to the impact of the COVID-19 pandemic, which caused people to worry about contracting the COVID-19 virus when they came to the hospital, and the economy in Indonesia was unstable. The number of patient visits in 2022 rebound because the Covid-19 pandemic is starting to subside, so student clerkship activities at the RSGM-P FKG Usakti Academic Clinic have started to return to normal, and people are starting to come to seek dental and oral care.



**Picture 2.** Number of Dentist Education Program Patient Visits at the RSGM-P FKG Usakti Academic Clinic 2018-2022

*Source:* RSGM-P FKG Usakti, 2022



**Picture 3.** Number of Specialists in Restorative Dentistry Education Program Patient Visits at the RSGM-P FKG Usakti Academic Clinic 2019-2022

*Source:* RSGM-P FKG Usakti, 2022

Table 1 shows the number of female respondents who dominated visits to the RSGM-P FKG Usakti Academic Clinic (64.5%). Based on age, 56.1% of respondents were aged 17 to 25 years, 50.4% of them had a bachelor's degree, and 61.7% of respondents lived outside West Jakarta. Table 2 shows the results of patient satisfaction who visited the RSGM-P FKG Usakti Academic Clinic based on 7 PSQ-18 subscales, namely general satisfaction, technical quality, interpersonal relationships, communication, finances, time with dental co-assistant or resident, and accessibility and comfort.

**Table 1.** Respondent Characteristics

Characteristics	Amount (n= 107)	Percentage (%)
<b>Gender</b>		
Male	69	64,5
Female	38	35,5
<b>Age</b>		
17 - 25	60	56,1
26 - 35	9	8,4
36 - 45	10	9,3
46 - 55	14	13,1
56 - 65	10	9,3
>65	4	3,8
<b>Educational status</b>		
Elementary School	8	7,5
Secondary School	7	6,5
Senior High School	34	31,8
Diploma	2	1,9
Bachelor	54	50,4
Master	2	1,9
<b>Residential Area</b>		
West Jakarta	41	38,3
Outside West Jakarta	66	61,7

*Source:* by researcher

**Table 2.** Results of Patient Satisfaction at the RSGM-P FKG Usakti Academic Clinic

Subscales	
General satisfaction	92% of patients are satisfied with the medical care received
Technical quality	96% of patients feel confident with the diagnosis given and the treatment provided with complete equipment and materials
Interpersonal relationships	93% of patients feel that dental co-assistant/resident provides care in a very friendly and polite manner, creating a two-way therapeutic relationship
Communication	96% of patients felt that the dental co-assistant/resident had listened carefully to the patient's complaints and explained well the reasons why medical treatment needed to be carried out
Finances	88% of patients feel that the cost of dental care is in accordance with the quality of the dental co-assistant/resident and that the facilities are safe and comfortable
Time with dental co-assistant / resident	87% of patients agreed that the dental co-assistant/resident had carried out treatment from start to finish without going in and out of the room and was not in a rush to provide care
Accessibility and comfort	66% of patients feel that they have to wait if they want to get treatment with a dental co-assistant/resident because they have to make an appointment first and cannot come straight to the clinic to get treatment

*Source:* by researcher

After identifying external factors in environmental data using a balanced scorecard approach, an inventory was carried out of these variables as well as critical factors that constitute opportunities or threats for the RSGM-P FKG Usakti Academic Clinic through the CDMG Meeting. The consensus results are summarized in Table 3, which consists of opportunities, including demographics, geography, customers, and economics, while variables that constitute threats include competitors and policies. From the existing critical success factors, key factors for each variable are then determined based on opportunity or threat factors. The key factors that have been determined are then evaluated using the EFE and IFE matrices. The total score of the EFE matrix is 3.03, indicating that RSGM-P FKG Usakti Academic Clinic responds well to opportunities and avoids threats from the outside hospital environment. The total score of the IFE matrix is 3.19, indicating that the academic clinic responds well to existing strengths and avoids weaknesses in the internal environment of the hospital.

**Table 3.** SWOT analysis using the Balanced Scorecard Approach

No.	Perspectives	Opportunity	Threat	Strength	Weakness
1.	Financial Finance Management				Financial management has not been optimal.

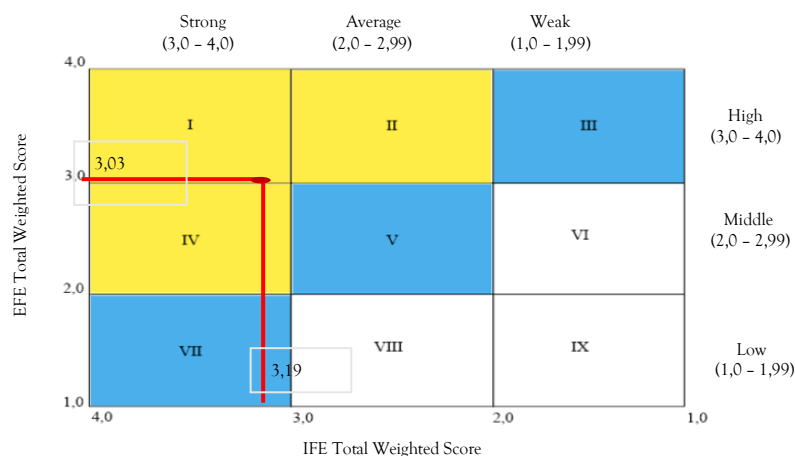
**Table 3. SWOT analysis using the Balanced Scorecard Approach (cont')**

No.	Perspectives	Opportunity	Threat	Strength	Weakness
2.	<b>Customer action</b> A. Demographics B. Geography C. Economics D. Competitors E. Customers F. Policies	- The COVID-19 pandemic is over - Increased number of prospective patients visiting dental and oral health services - Increasing public awareness of dental and oral health - Improving community education	- Competition is getting tougher among educational hospitals - Public stigma against infectious diseases - People who are not yet sure about the competence of co-assistant/resident in academic clinics - Regulations on educational hospital standards	- Good level of patient satisfaction - Number of patient visits rebound post-pandemic - Strategic location	- Treatment actions cannot be carried out directly - Limited working hours
3.	<b>Internal Business Process</b> A. Information systems B. Facilities C. Product Services			- Has a negative & semi-negative room - Hospital management information system is well-integrated - Complete facilities in the form of primary, secondary, and tertiary health services, as well as supporting services	- Insufficient parking space - The administration system takes a long time
4.	<b>Learning &amp; Growth</b> A. Vision & mission B. Organizational management C. Human resources			- Have human resources from every field of specialization who are qualified, superior, and capable - Has been accredited by the Hospital Accreditation Committee since 2018	

*Source: by researcher*

### The Matching Stage

At this stage, the determination of Strengths-Opportunities (SO), Weakness-Opportunities (WO), Strengths-Threats (ST), Weaknesses-Threats (WT) strategies, and IE matrices are carried out. The SO strategy is determined, namely optimizing service quality, improving customer orientation, and optimizing hospital management information systems. The WO strategy is management development, infrastructure optimization, and active benefits. ST's strategy is to collaborate with competitors, optimize broad market segments to eliminate public perception and optimize the advantages of infrastructure to improve services. WT's strategy is to optimize financial management and allocate funds for increasing human resource competency, which is still lacking. Meanwhile, based on the results of the IE matrix, RSGM-P FKG Usakti Academic Clinic is in cell I, which can be described as growing and building. The suitable strategy is an intensive strategy consisting of market penetration, market development, and product development, and an integrative strategy consisting of backward integration, forward integration, and horizontal integration (Picture 4).



**Picture 4.** IE Matrix for RSGM-P FKG Usakti Academic Clinic

*Source:* by researcher

### The Decision Stage

The alternative strategies chosen are intensive strategies and integrative strategies. An assessment was carried out with the QSPM to determine the priorities of the two selected strategies. Based on the assessment using the QSPM matrix, a Total Attractiveness Score (TAS) value of 6.31 was obtained for intensive strategies and 5.56 for integrative strategies, so intensive strategies became the priority, followed by integrative strategies. Optimization of service quality becomes the priority strategy for intensive strategies, and increasing customer orientation becomes the priority strategy for integrative strategies. The two priority strategies are the most important to be developed immediately at the RSGM-P FKG Usakti Academic Clinic, seen from four BSC perspectives.

Optimization of service quality as an intensive strategy aims to increase academic clinic revenue, increase customer confidence, capture market opportunities, improve human resources capabilities, and improve service quality. Improving customer orientation as an

integrative strategy aims to build a good image of academic clinics, provide ease of access for customers, increase academic clinic revenue, and improve human resources capabilities. Furthermore, KPIs are determined, and performance targets will be prepared to be achieved for the next five years, namely the period 2024–2028, by directly involving each person in charge of KPI to propose program initiatives to be carried out.

## Discussion

There was an increase in the number of patient visits by 138.74% in 2022 because the COVID-19 pandemic began to subside, so the activities of the Dentist Education Program and Specialist in Restorative Dentistry Education Program or known as clinical clerkship activities at RSGM-P FKG Usakti have begun to run towards normal again, this is a challenge for hospitals in improving the quality of dental and oral health services to patients, but on the other hand, the increase in the number of patients has a positive impact on increasing hospital income (Fentiana & Ginting, 2020).

Customer surveys found that 50.4% of customers had an education level at the bachelor level. Theoretically, formal education will greatly affect one's knowledge. Suppose an individual has a high formal education thus the knowledge that an individual has is expectedly higher, so that individual will have an increasingly positive attitude in terms of the use of health facilities compared to someone who is poorly educated. In line with the research conducted by Quadri *et al.* shows that an individual's level of education has a significant influence on the use of dental and oral health services (Quadri *et al.*, 2018; Susilawati & Damayanti, 2020).

Based on patients' satisfaction, 92% of patients are satisfied with the medical care received. It is a provision for the RSGM-P FKG Usakti Academic Clinic to be better able to market its services to a wider market. Customer satisfaction can provide benefits including the relationship between the organization and its customers to be harmonious, encouraging the creation of customer loyalty, word-of-mouth recommendations, a good reputation for customers, and increased profits for hospitals (Fentiana & Ginting, 2020; Susilawati & Damayanti, 2020).

In implementing *e-health* in Indonesia, the government established an information system in Law Number 36 of 2009 concerning the Use of Information Technology in the Health Sector through cooperation between hospitals, government, universities, private companies, and telecommunication service providers. Minister of Health Regulation No. 82 of 2013 SIMRS regulation also aims as an effort by the government to build hospitals to create professional performance and make hospitals in Indonesia better and able to compete with existing technology (Permenkes, 2013). The use of hospital management information systems in Indonesia has not been implemented evenly, and not all hospitals are ready to accept management information systems in hospitals. In the research journal "*Technology Acceptance Model as a Predictor of SIMDA Use*," Febrianti explained the reason someone uses technology and the reason a technology fails to be applied because of the lack of interest in using the system (Febrianti *et al.*, 2019).

As many as 88% of patients feel that the cost of dental care is in accordance with the quality of dental co-assistant/residents and safe and comfortable facilities. To be able to provide satisfaction to consumers, hospitals must improve their nursing facilities and

services. Today, consumers are increasingly critical of the provision of facilities and services due to the increasing level of education, the influence of mass media, and the ability of patients to pay better with alternative hospital choices is one of the main factors for consumers to choose hospitals (Harfika & Abdullah, 2017).

Treatment actions cannot be carried out directly, indicating that there is a need to review the work system in related units. One possible cause is the lack of facilities available for the dental co-assistant/residents. The length of service time is an indicator of customer satisfaction (Laeliyah & Subekti, 2017). At least 12% of patients complain about inadequate parking space, so infrastructure management should be addressed so customers who come to academic clinics can run effectively and efficiently (Nursamsi & Maulana, 2022). The completeness of hospital facilities also determines the assessment of patient satisfaction, such as health facilities, infrastructure, parking lots, and comfortable waiting rooms. Although this is not vital in determining patient satisfaction assessments, hospitals need to pay attention to hospital facilities in developing strategies to attract consumers (Harfika & Abdullah, 2017; Nursamsi & Maulana, 2022).

Based on waiting time, 34% of customers have expectations for expedited waiting times, especially during the administration process. Based on the results of Yofa AS's research on the analysis of the causes of waiting times from the administrative process, the cause for waiting times is in the form of administrative queues in the nursing department caused by the lack of human resources (Yofa & Vionalita, 2020). Financial management has not been optimal, so it is necessary to review the calculation of *unit costs* considering the country's inflation and the policy of raising taxes can affect the cost of unit hospitals, the disruption of the system of inflow of funds, and outflow of funds large budget needs to provide COVID-19 service infrastructure, such as negative pressure isolation rooms for COVID-19 patients. With the decline in cash flow in hospitals, the ability of hospitals to pay obligations to drug and medical device providers is hampered, as well as to pay human resources salaries has an impact on hospital operations (Fentiana & Ginting, 2020; Leksana et al., 2022).

Discussion of strategic planning with a balanced scorecard that looks through four perspectives will be discussed as follows:

### **Financial Perspectives**

Finance is important for every organization because good finances are needed to manage an organization. For organizations that aim to make a profit, financial factors are especially important. In accordance with the objectives (targets) of the selected strategy at the RSGM-P FKG Usakti Academic Clinic, results were obtained, which included financial perspective factors such as increasing academic clinic revenues so that with an increase in revenue, the expected profits could be realized and what was expected by the hospital organization could be fulfilled (Komaling et al., 2022; Kurniati, 2021).

### **Customer Perspective**

The goal from the customer's perspective is to find out how the customer values the product or service, as well as the organization. From the results of the formulation using the Balanced Scorecard framework, what is included in the customer's perspective is to increase customer trust and provide easy access for customers in accordance with the mission of

RSGM-P FKG Usakti, namely organizing dental and oral health services education that is complete, have a good quality, oriented to community satisfaction, fair and affordable (Komaling et al., 2022; Kurniati, 2021; Lestari & Sumarsih, 2017).

### **Internal Business Process Perspectives**

Internal business processes are a series of activities in a business and are called the value chain. Internal business processes consist of new product development, production, sales and marketing, product distribution, environmental safety, and health. Based on the results of the formulation using the Balanced Scorecard framework, which includes the perspective of internal business processes at the RSGM-P FKG Usakti Academic Clinic is to capture market opportunities, improve service quality, and build a good image of the academic clinic so it is expected to meet customer expectations (Komaling et al., 2022; Kurniati, 2021).

### **Learning and Growth Perspectives**

Human resources are the main asset for the company because it is humans who operate the company. The purpose of this perspective is to make competent human resources so as to produce excellent performance for the RSGM-P FKG Usakti Academic Clinic, as for the results of the formulation using the Balanced Scorecard framework. What is included in the learning and growth perspective at the RSGM-P FKG Usakti Academic Clinic is to improve human resources capabilities so the goal from this perspective can be fulfilled (Komaling et al., 2022; Kurniati, 2021; Lestari & Sumarsih, 2017).

## **CONCLUSION**

Based on the research conducted to develop a strategy for the development of RSGM-P FKG Usakti Academic Clinic based on four BSC perspectives, conclusions were obtained from financial perspectives, namely by increasing academic clinic income, customer perspectives with increased customer trust and providing easy access for customers, perspective of internal business processes by capturing market opportunities and building a good image of academic clinics, and learning and growth perspectives by increasing human resource capabilities.

The limitation of this research is that the time available to collect data is relatively short, so the results of this research do not reach the monitoring and evaluation activity stage. Further research should be carried out regarding the perceptions of patients brought by dental co-assistant/resident compared to patients who come independently to RSGM-P FKG Usakti Academic Clinic.

This research recommends that the management of RSGM-P FKG Usakti Academic Clinic develop a five-year strategic plan using a balanced scorecard approach, inform that strategic plan to all stakeholders, routinely evaluate target achievement and arising problems, and provide feedback to departments/units regarding target achievement.

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