

ABSTRAK

Retno Pinasti Putri. 2023. Analisis Kinerja Keuangan Dan Non Keuangan Organisasi Sektor Publik (Studi Kasus RSUD Haji Makassar). Skripsi. Jurusan Akuntansi, Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Makassar. Dibimbing oleh: Pembimbing 1 Muchriana Muchran dan Pembimbing 2 Idrawahyuni.

Tujuan dari penelitian ini adalah untuk menilai kinerja keuangan RSUD Haji Makassar selama periode 2017 hingga 2021. Kedua, penelitian ini bertujuan untuk mengevaluasi kinerja non-keuangan organisasi, meliputi tingkat kepuasan pelanggan, proses bisnis internal, serta aspek pertumbuhan dan pembelajaran. Ketiga, penelitian ini juga bertujuan untuk mengukur pelaksanaan program kerja RSUD Haji Makassar, baik dari aspek keuangan maupun non-keuangan. Penelitian ini mengadopsi pendekatan *Balanced Scorecard* untuk menganalisis kinerja, dengan fokus pada aspek keuangan seperti ekonomi, efisiensi, dan efektivitas, serta aspek non-keuangan seperti kepuasan pelanggan, proses bisnis internal, serta pertumbuhan dan pembelajaran. Hasil penelitian ini mengungkapkan bahwa dalam evaluasi kinerja keuangan RSUD Haji Makassar, terdapat efisiensi yang tinggi pada aspek ekonomi dan efektivitas yang baik dalam pengelolaan keuangan. Meskipun demikian, perlu dicatat bahwa terdapat inefisiensi yang signifikan dalam pengelolaan anggaran, yang mengindikasikan perlunya perbaikan dalam pengelolaan keuangan rumah sakit ini. Dalam evaluasi kinerja non-keuangan RSUD Haji Makassar, tingkat kepuasan pelanggan atau pasien terhadap layanan rumah sakit secara umum dinilai tinggi, dengan sebagian besar pasien merasa sangat puas. Namun, beberapa indikator kinerja non-keuangan seperti *Average Length of Stay (Av LOS)*, *Bed Occupancy Rate (BOR)*, dan *Turn Over Internal (TOI)* menunjukkan penilaian yang kurang positif. Di sisi lain, *Gross Mortality Rate (GDR)* dan *Net Mortality Rate (NDR)* dinilai "Baik". Produktivitas karyawan rumah sakit berfluktuasi, dengan penurunan yang signifikan pada tahun 2020 dan sedikit peningkatan pada tahun 2021. Hal ini tercermin dari dampak pandemi COVID-19 terhadap kinerja RSUD Haji Makassar selama periode tersebut.

Kata kunci: *Kinerja keuangan, Kinerja non keuangan, Balanced Scorecard*

ABSTRACT

Retno Pinasti Putri. 2023. *Analysis of Financial and Non-Financial Performance of Public Sector Organisations (Case Study of RSUD Haji Makassar).* **Thesis. Majoring in Accounting, Faculty of Economics and Business, Universitas Muhammadiyah Makassar. Guided by: Supervisor Muchriana Muchran and Co-Supervisor Idrawahyuni.**

The purpose of this study was to assess the financial performance of RSUD Haji Makassar during the period 2017 to 2021. Second, this study aims to evaluate the non-financial performance of the organisation, including the level of customer satisfaction, internal business processes, and aspects of growth and learning. Third, this study also aims to measure the implementation of the work programmes of RSUD Haji Makassar, both from financial and non-financial aspects. This study adopts the Balanced Scorecard approach to analyse performance, focusing on financial aspects such as economy, efficiency, and effectiveness, as well as non-financial aspects such as customer satisfaction, internal business processes, and growth and learning. The results of this study reveal that in the evaluation of the financial performance of RSUD Haji Makassar, there is high efficiency in economic aspects and good effectiveness in financial management. However, it should be noted that there is significant inefficiency in budget management, which indicates the need for improvement in the financial management of this hospital. In the evaluation of the non-financial performance of RSUD Haji Makassar, the level of customer or patient satisfaction with hospital services is generally rated high, with most patients being very satisfied. However, some non-financial performance indicators such as Average Length of Stay (Av LOS), Bed Occupancy Rate (BOR), and Turn Over Internal (TOI) showed a less positive assessment. On the other hand, the Gross Mortality Rate (GDR) and Net Mortality Rate (NDR) were rated "Good". The hospital's employee productivity fluctuated, with a significant decrease in 2020 and a slight increase in 2021. This is reflected in the impact of the COVID-19 pandemic on the performance of RSUD Haji Makassar during that period.

Keywords: *Financial performance, Non-financial performance, Balanced Scorecard*