

**UNIVERSITAS MUHAMMADIYAH SEMARANG**  
**FAKULTAS ILMU EKONOMI**  
**PROGRAM STUDI AKUNTANSI**

**ABSTRAK**

Skripsi, 06 Maret 2017  
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Penilaian Kinerja Pada RS. Roemani Dengan Pendekatan *Balanced Scorecard*  
xi+72; 14 tabel; 7 lamp; 33 pustaka

RS. Roemani Semarang merupakan salah satu rumah sakit swasta yang harus dapat mengelola pelayanan dan keuangannya sendiri. Selama ini pengukuran kinerja pada RS. Roemani diukur dari segi pelayanan/non keuangan dari segi keuangan sering tidak diperhatikan. Pengukuran *Balanced Scorecard* menilai hasil kinerja yang diukur secara berimbang antara aspek keuangan dan aspek non keuangan.

Penelitian ini bertujuan untuk memberikan informasi keseimbangan antara kinerja keuangan dan non keuangan. Kinerja non keuangan meliputi, ukuran pelayanan jasa, inovasi, produktivitas proses bisnis internal, pengembangan keahlian dan moral karyawan. Analisis data RS. Roemani meliputi, perseptif keuangan, pengukuran kinerja perseptif pelanggan/konsumen, pengukuran kinerja perseptif internal bisnis dan pengukuran kinerja perseptif pembelajaran dan pertumbuhan.

Hasil penelitian diketahui bahwa perspektif keuangan kinerja RS. Roemani Semarang yang meliputi ROI(8,02%), profit margin(7,52%) dan rasio operasi(452,96%). Berdasarkan perspektif konsumen, tingkat kepuasan konsumen 98,50%, sedangkan profitabilitas konsumen rata-rata 53,20% mampu melampaui targetper-tahun.

Pustaka : 30 (1983-2004)

Kata Kunci : *Balanced Scorecard*, kinerja keuangan dan non keuangan.

**UNIVERSITY OF MUHAMMADIYAH SEMARANG  
FACULTY OF ECONOMICS  
ACCOUNTING STUDIES PROGRAM**

**ABSTRACT**

Thesis, March 6, 2017  
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Performance Assessment In the RS. Roemani With Balanced Scorecard Approach  
xi + 72; 14 tables; 7 lamp; 33 library

RS. Roemani Semarang is one of the private hospitals that should be able to manage services and finances by itself. During the performance measurement in the RS. Roemani measured in terms of service / non-financial terms are often overlooked. Balanced Scorecard measurements assess the results of the measured performance of a balance between the financial aspects and non-financial aspects

This study aims to provide a balance between financial and non financial performance. Non-financial performance include, the size of the services, innovation, internal business process productivity, skill development and employee morale. Data analysof RS. Roemani include, financial perceptive, insightful performance measurement of customer / consumer, business internal perceptive performance measurement and performance measurement perceptive growth and learning.

The survey results revealed that the financial perspective the performance of RS. Roemani Semarang which includes ROI (8.02%), profit margin (7.52%) and the operating ratio (452.96%). Based on the consumer perspective, the level of consumer satisfaction 98.50%, on the other side of the average consumer's profitability reached 53.20%, the result could exceed the years target.

Library: 30 (1983-2004)

Keywords: Balanced Scorecard, financial and non-financial performance.