

## ***ABSTRACT***

Tugurejo District General Hospital, Semarang is one state-owned hospitals whose main goal is not to seek profit, but rather the customer service. During the time in assessing performance, Regional General Hospital Tugurejo just focus on the efficiency of fund management is to evaluate whether the budget of revenues and costs are comparable to the realization or not. This study aims to determine how hospital performance when using the Balanced Scorecard. By using the Balanced Scorecard to develop the hospital expected financial and non financial aspects in conducting performance appraisals, so that later it is expected that the hospital could become an institution that can provide satisfaction to our customers, employees who are highly committed and then will produce an adequate surplus.

Research conducted by collecting data during three years, ie from year 2007 to 2009, using comparative analysis in which researchers evaluated hospital performance between periods and compared with the previous target has been set and then given a score according to the criteria. Data were obtained through library research, secondary data Tugurejo General Hospital, Semarang. financial performance measurement viewed from the achievement of revenue and cost changes, the customer perspective views of customer acquisition, customer retention, customer satisfaction, internal business process perspective using a number of complaints, increased revenue, Response Times. While for learning and growth perspective views of employee retention and employee training.

From the research results using the Balanced Scorecard concept can be concluded that there was some variation in results. Growth and learning perspective is still considered to be less, while for three other perspectives are considered good enough. Thus, the Balanced Scorecard suitable to apply to the Regional General Hospital, Semarang Tugurejo because the Balanced Scorecard can provide a better picture of structured and intensive than the traditional system is still in use today.

**Keywords:** Performance, Balanced Scorecard, Hospital