

Exploring And Constructing The Understandings Of Hospital Performance: An Ethnomethodology Perspective

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ABSTRACT: *This study applied an ethnomethodology approach to explore values in terms of understandings whole staffs' performance of "Ibnu Sina" hospital in Makassar. The study found that there were five value dimensions interpreted as a performance, ie. mandatory performance, humane performance, environment performance, material performance, and spiritual performance.*

Mandatory performance is a form of consciousness of the actors who view the overall organizational hierarchy, types of work, and services as well, that should always be counted for an obligation to the mandate Giver. Humane performance is the management's consciousness that hospital operational is run under an appreciation and concern framework of human universal values. Environmental performance is a consciousness that the essence of human being creation is to act as caliph to preserve the environment in order to achieve a balance and harmony of life. Material performance is a consciousness that the willingness to obtain "profit" from the various activity of the organization, is solely intended to better life of the organization, employee's welfare, and for the benefit of mankind in general. Spiritual performance is a consciousness of spirit to make the hospital as a dedicated sacred mission that manifested of the consciousness of human submission.

KEYWORDS: *ethnomethodology, organizational performance, mandatory, humane, environment, material, and spiritual*

I. INTRODUCTION

1.1. Background

Conception of organizational performance measurement is generally converted to financial measures as in the traditional view, as well as the use of financial ratios as the measuring tool. It is believed that this measurement model inspired from the ethics of utilitarianism. This view stated that profits scale generated by an organization is often used as a measure for deciding the values of utility. Due to maximize profit at each activity, an organization often obey the process in its mechanism. According Triyuwono (2003: 155), the process or method is not the main concern of utilitarianism ethic, but the achievement of the utility as its main concern often measured through the financial aspect. In this context, there exist inconsistent actions in the mechanism of the performance measurement.

Performance measurement model is adopted from the utilitarianism ethics. According to Josephus (2010: 92), this idea firstly introduced by the British philosopher Jeremy Bentham (1748-1832) in his book Introduction to the Principles of Moral and Legislation (1789). Bentham considers that by nature man has been placed under two sovereign powers, namely: pain and pleasure. Happiness will appear if the human being comes closer to feel pleasure or stay away to feel pain. Theory of ethics initiated by Bentham is actually a continuation of the classical theory of hedonism which tends to equalize every purpose of human activity by the achievement of pleasure.

Ethic of utilitarianism has also become an inspiration of scientists and practitioners of accounting in constructing the organizational performance. Triyuwono (2006: 341) says, in reality, accounting has made the reduction by conceptualizing profit and loss on financial aspects only (material). This concept reinforces the human perception that the measure of the happiness is focused on the material. Based on this understanding, the scientists and practitioners of accounting should be able to make changes by their transformative roles, that is, by placing side by side between "material" measurement (i.e. economy, money, structures, and others) with the "spirit" (i.e. ethics and compassion).

Accounting view of organizational performance based on material measurement, as reflected in *Return on Investment* (ROI) and *Return on Assets* (ROA), though considered to be able to describe the growth of wealth of the company or organization in a given period, still remains debate. This discussion arouse because of the whole models are based on accounting profit as its input measurement. Income generated from the accounting reports is considered inadequate if it used to predict the future performance of the organization because it is based on a short past period, in this case, one year. In addition, both ROI and ROA measurement is solely designed for the owners' interests.

On the other hand, Triyuwono (2006: 23) said that assuming that the success of an organization is identical to success in maximizing the financial profits will take the human being into the "worldly prison" of hedonism and materialism. Indicators of economic growth, capital accumulation and profit maximization will only trap the man into a worse situation of the material belongings, which thereby eliminate human's humanity and "virginity" of nature.

Recognizing the limitations contained in the financial performance measurement, i.e. ROI and ROA measurement, and its tendency to be on side of the owners of capital, Kaplan and Norton (2000) introduced a new concept of performance in order to establish an organizational strategy alignment by using four perspectives. Kaplan and Norton's concept is called balanced scorecard. This model offers an alternative to a new measurement which is more emphasizing on financial and non-financial aspects. The aspects of non-financial are here described as customer aspects, internal business, growth and learning processes. By balanced scorecard, it is expected to enable an organization to achieve an equilibrium point for both short term and long term.

However, the performance measurement using the balanced scorecard is not without weaknesses, though it includes non-financial aspects, and seeks to uncover the four perspectives as described above, but the financial perspective is still considered as the most important dimension. Gaspersz (2003: 40) states that an understanding of the financial perspective in the balanced scorecard management is very important because the survival of a strategic business unit is highly depended on the financial position and strength. Gaspersz's argument is also justified by Triyuwono (2003: 160) who says that at the conclusion, the balanced scorecard will end at the financial objectives traditionally measured through its profitability.

Based on the problems that occur in the organizational performance measurement model, as described above, it is necessary to create a "new consciousness" and an expansion of the understanding of the organizational performance measurement model by integrating the material and spiritual values in the economic actions of individuals and organizations as very basic points. This consciousness does not only lead a person to a responsibility of his/her actions and behavior, but also to direct him/her to make adjustments to the value should be. This consciousness can deliver a self-essence as economic actors who bears a dignity and moral.

1.2. Research Question

Based on the background mentioned earlier, the research question is: How do management and employee interpret the performance concepts at Ibnu Sina Hospital in Makassar?

1.2. Research Objective

This research is aimed to explore and construct performance interpretation by management and employee at Ibnu Sina Hospital in Makassar

1.3. Research Contributions

The results of this research are expected to contribute to enrich the understanding of the realities of organizational values that can be interpreted as a performance. The expanded understanding will lead the organization, in the context of goal achievement, toward creation a harmony of interests among human being, nature, and God.

II. RESEARCH METHODS

2.1. Research Paradigm

This research employs an interpretive paradigm to explore the understanding of hospital performance meaning. Djahhuri (2011) said that an interpretive paradigm aims for finding hidden concepts behind social actions as understood by research subjects (actors) through a good understanding. The understandings might be formed through social interactions as a consequence of interpretive paradigm where a spacious subjective dialogue between researchers and subjects occurred. Based on that subjectivity, the role of the theory in this paradigm, according to Triyuwono (2006: 239) is to interpret and to understand, but neither to explain or to predict as that of in the paradigm of positivism. Thus, the quality of theory in the interpretive paradigm is measured by its ability to interpret, not its ability to explain and predict.

2.2. Research Approach

This research applies ethnomethodology approach in exploring the values defined as an organization's performance. Coulon (2008: 8) practical view's of ethnomethodology is an empirical research related to methods used by individuals to interpret and to carry out their daily activities simultaneously, i.e. communicating, making decisions, and reasoning.

The use of ethnomethodology in this research is based on several considerations : firstly, the nature of ethnomethodology is containing a path of thought which eliminates a universal basic laws applied. In this context, hospitals as a social entity of this research should be differentiated from other hospitals, especially in terms of how the hospital actors construct the social life of the organization. Secondly, ethnomethodology is considerably appropriate for a research in order to uncover a natural meaning of the understandings of either area or organization with specific character of values and culture.

2.3. Data Collection Method

Ethnomethodology study aims to understand how people, in institutional settings, carry out their duties and build such performance in the institution. Ethnomethodology research approach is thought to have an advantage in term of autonomous method, especially for exploring various social issues based on the institution distinctiveness (Salim, 2006: 209).

According to Salim (2006: 211), ethnomethodology emphasizes on self-understanding and experiences of everyday life. One of the data collection methods often used is in-depth interviews. Based on these opinions, the method of data collection in this research is done through:

- a. In-Depth Interviews. Extracting data using in-depth interview model is aimed to explore all the issues of everyday life in the form of an open conversation discourse. Every conversation discourse is analyzed and developed according to the context of everyday life in the community.
- b. Documentation Studies. This part of data collection is conducted to complete the data obtained in the interviews in this research.
- c. Observations. In this research, activities of observation are carried out with support of spiritual guidance coordinator at the Ibnu Sina hospital. The researchers take the moments when the visits of spiritual counselor coordinator entering the patient rooms, treatment rooms, and a work space for employees and conduct observations.

III. RESEARCH RESULTS

3.1. Performance Findings

The results of this research identify five dimensions of performance. They are mandatory, humane, environment, material, and spiritual performance. Mandatory performance is interpreted as a performance originated from a consciousness that the overall activity and position in the hospital is defined as a mandate that must be thought as responsibility to the mandate deliverer either vertically or horizontally. As explained earlier that accounting is the practice of accountability for its overall activity is a sort of mandate that must be taken by accountability. Triuwono (2000: 214) says that a mandate, in the context of accounting, is interpreted as accountability, in the sense that the people who carry it must be accountable to the public as the "shareholders" of the hospital, implementers (employees), and God. Thus, a form of accountability within this framework is accountability on the basis of "three-dimensions", namely accountability to individual as an implementer, a superior, and to The Highest Substance that is God Almighty.

Hospitals' humane performance is interpreted as a performance because it comes from a belief that every organization operates within the framework of appreciation of the values of humanity as a whole. By the concept of Rahmatan lil 'Alamin (Blessings to Universe) Ibnu Sina hospital gives "a statement of performance" that the existence of an organization is a blessing for the environment and all natures. The spectrum of the hospital's establishment is a struggle for survival of lives as well as for the entire human values regardless of religious, ethnic, race, and intergroup barriers.

Environment performance is the consciousness that the essence of human being creation is as caliph to preserve the environment for continuous survival of all living things who live in it. In this context, Ibnu Sina hospital management, with various activities, has given a considerable attention to the environment as an entity of compliance and harmony of life. This is also a kind of manifestation of symbiotic-mutualism in the consciousness frame in which between human dan nature share a "take and give" law. If human being has already gained a lot of benefits from nature, then the logical consequence, human must maintain its sustainability. Material performance is the next discussion claimed as a performance. For actors in Ibnu Sina hospital, it is a "declaration" of consciousness where the passion take "profit" in the various activities of the organization, is intended to have a better life of the organization, employee's welfare, and get the benefit for mankind in general.

For the actors in Ibnu Sina hospital, the spiritual performance is a position of the hospital as a “land of dedication” in carrying out the sacred mission to create the consciousness of human submission. The hospital is a place to commit the mandate of the caliphate so that the overall activity of the actors in the hospital can be interpreted as an appreciation of religious values. In this context, an organization run with high spirituality, according to Zohar and Marshall (2005: 66) will have a devotion of life to meet the broad needs of humanity and life itself. Organization will interpret any form of its activity as a "climbing road" towards transcendental consciousness.

Interpretations of actors' performance dimensions in Ibnu Sina hospital as described above, do not mean the organization has been “neglecting” the other performances, or in other words, the four non-financial performance do not "negate" the organization's financial performance. Zohar and Marshall (2005: 51) provide a justification that non-financial performance (mandate, humane, environment and spiritual) is not a material matter, but the concept puts forward the possibility to get benefit, that may lead to a greater profit by running the organization in the context of understandings and of broadening values. Spiritual capital can bring about advantages taken from, and added to the “richness” of the human soul and to the welfare of mankind in general.

Assumptions stated by Zohar and Marshall above are the facts encountered in Ibnu Sina hospital in Makassar. Based on increasing profit every year and a greater number of collaboration with institutions or organizations, it can be stated that non-financial performance does not negate the financial performance of the organization. Therefore, the view of Zohar and Marshall (2005: 66) that one part of spirituality is gratefulness for any contributions made for the sake of the world richness and the welfare of the world's population, has become extremely important.

Due to the research results of hospital performance understandings and the assumptions proposed by Zohar and Marshall, it is obvious that accounting as a form of accountability is not limited to a purely financial dimension. Accounting is a moral and discursive practice, as Francis (1990) asserted. Within this framework, the internalization of social values and morality in practices is a must. Similar to Francis, there exists an accounting interpretations from different perspectives as stated by Takatera (Harahap, 1997: 306) who analyzed accounting from two perspectives, namely: the first, unrecorded accounting (trust accounting) which aims to regulate the relationship between the principal and the agent. Accounting in this perspective describes the activities of the organization based on a maintained relationship of mandate within the group (avoidance of trust breaking). The second is the recorded accounting in which the financial transactions of the organization are written and reported.

Accounting practices are also a reflection of the values espoused by the organization. Therefore, without a compliance with the values, according to Triyuwono (2006: 226), all of organization activities will be differently reported by accounting. This submitted information leads to a bias because of the mismatch value. An organization which contains the values of the capitalism would be the most appropriate if capitalist accounting is practiced. By contrast, if an organization contains the values of sharia, then the best practice to apply is an accounting performing sharia values.

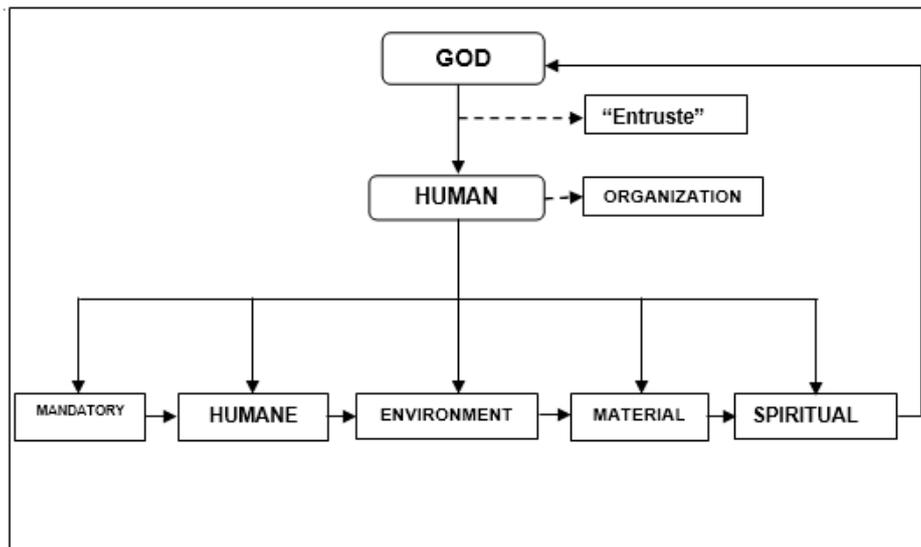
As a report of an organization's performance, the perspective of this research is providing a "spiritual" information. According to Triyuwono (2006: 344) a "spirit" is seen as a logical consequence of accountability. Therefore, the element of "spirit" as the practice of accountability in the context of the organization's performance of this research can be described into four themes of performance, such as: humane, mandate, environment and spiritual (worship). These four dimensions are accountability instruments used by the hospital management of Ibnu Sina devoted to God (vertical accountability), and to stakeholders and the nature as a horizontal accountability medium.

In addition, the five dimensions of performance research found are behavioral report of the hospital management (agents) to be accounted to the principal. Harahap (1997: 302) stated that any "behavior" of human in the organization will be judged the Hereafter day, and therefore, the accounting should be considered as one of the derivations which encourage good deeds, and forbid the bad ones. In this perspective, according to Harahap (1997: 303), the accounting scheme for public on non-financial aspects of an organization's activities are closed to the financial activity report techniques required where the non-financial statements include fair labor practices, control of pollution, worker safety, fair advertising, and so forth.

3.2. Flow of Organizational Performance Development

The role of the caliphate attached to human is inspiring the actors in Ibnu Sina hospital to develop the organization's performance through three main conceptions, namely: *hablum minallah* (human-to-God relationship), *hablum minannas* (human-to-human relationship), and *hablum minalalamin* (human-to-nature relationship). This overall conception, in Ibnu Sina hospital, is implemented through five dimensions of performance: mandate, humane, environment, material and spiritual. The overall description of the performance practice of Ibnu Sina hospital can be observed in the flowchart of performance development.

Figure 9.1
Flow of Organizational Performance Development
(Ethnomethodology Perspective)



Source: Processed Data

The scheme above revealed the dimensions of organizational performance built based on the spirit of consciousness in order to implement the caliphate's duties on the Earth. Human in the perspective of "caliphate theory" has accepted the mandate from Allah the Almighty as a mandate. Wahid (1998: 166) demonstrated that the implementation of a mandate responsibility and the role of caliph is true worship in Islam. The conception of the caliphate and the mandate is the natural consequence of the sovereignty of Allah of all material richness. The abuse of "authority" as a caliph for the individual ego is a form of a direct "resistance" to the Greatest Mandatory.

Material performance is in the fourth place after mandate, humane, and environment performance in the order of the development scheme, does not mean that the organization "rules out" the role of the material dimension in the organization's activities. As stated by Al-Ghazali (Chapra, 1992: 8), the organization's material properties is not merely an ended objective, but also an instrument. It becomes an important instrument, and even inevitable for making welfare. However, the welfare of all stakeholders will not be achieved, if it is not filtered by the moral goodness in form of human values quality and concern for the environment and all living things.

In addition, in case of commitment manifestation of the mission of "health and da'wah (preaching)" of the hospital, the position of spiritual performance is placed in the final part of the overall dimensions of performance established. The positioning of the spiritual performance in this last sequence does not mean that this dimension has no contribution to the development of the organization. "Last but most important" is the right expression to be presented in the spiritual dimension. It is intended as purification over other performance dimensions. The spiritual performance encourages individuals within the organization to raise consciousness of the final destination of a life scenario, in which at the end is going to be accounted to the Great Mandatory. This is in line with Hendrawan's statement (2009: 205) that the dimension of spirituality allows the operation of an internal filter in order to evaluate (filtering) all individual decisions within the organization. It will then come out to be the final decision that can be justified.

The consciousness of the actors inside Ibnu Sina hospital environment above is also intended to answer the reason why the organization established. Estes (1996: 38) revealed that the main purpose of the establishment of an organization or a company is to make general prosperity. It is, according to Estes (1996: 39), achieved by providing the products and services needed at an affordable price, creating jobs, but on the other hand not allowing a harmful activity to society, such as: discrimination, collusion, bribery, environmental pollution, and other forms of lawlessness.

Realizing general prosperity for hospital management is a spirit of not viewing people as a legitimate object to be exploited. They should not become social actors persecuted due to commercialization practices in hospital services. Korten (1999: 173) revealed that the corridor boundary of the organization's ability to create a conscious civilization politically and spiritually. This will also cover people's self-consciousness, in which each person is called to actively participate in defining and creating a public goodness similar to human body cells when creating a body health system.

The linkage among five performance dimensions as research found is a universal message in the formation of the "sanctity" of the organization's vision. These dimensions exist as responses to the creation of balance over the presence of organizational goals. It can be simplified as a balance between the material and non-material performance that subsequently result in a more holistic performance of the organization. Mandate, humane, environment, and spiritual performance are non-material performances. However, according to Zohar and Marshall (2005: 51) that non-material capital can bring about advantages taken from, and added to the "richness" of the human soul and to the welfare of mankind in general.

The hospital performance found in this research is a form of holistic role created by Ibnu Sina hospital of Makassar. It is intended to achieve a balance among the various dimensions of performance. By this role, according to Hendrawan (2009: 207), the organization has had a completely different paradigm of organization built based on capitalism. The organization or company is no longer as a narrow entity of profit seeker or merely an individual instrument of employee which deals with economic as well as social and psychological interests.

The reality of performances built in Ibnu Sina hospital can be interpreted as a conception of accounting performance requirements with loaded values. The material profit are indeed depended on the hospital management's commitment to making the organization not just as a narrow entity of profit seeker. The hospital becomes a place to find the understandings of life and the outpouring locus of "unconditional love". An organization becomes a microcosm of the *ummah* (people), namely the emergence of collective consciousness bound by the same divine beliefs. This is contrary to the concept of free-value approach. According to Machan (2006: 221), economic scientists (accounting) adhering the free-value approach, easily say that moral judgments, beliefs, principles, and other aspects of human life associated with it, are just considered as a bias or personal preference. Therefore, according to Machan (2006: 223) in the present context, free-value scientific approach who defend capitalism will not work, because humans do have values. Science cannot indicate that the system is good. Science only shows that if the system is run, the economic productivity can be increased. Why is it considered very important? The free-value Economics (accounting) is not able to provide an answer.

IV. CONCLUSIONS AND IMPLICATIONS

4.1. Conclusion

Overall values interpreted as the performance of the findings in this research is an embodiment of strategies developed by the hospital as a form of accountability or responsibility due to mandate received from the endowment foundation of UMI (Moslem University of Indonesia) as an institution that represents the people as a "shareholder" of the hospital. The findings on the value of the performance have reflected the hospital's mission as one of the pillars of health and preaching of the foundation environment. Those five values are the values of mandate, humane, environment, material, and spiritual.

Interpretations of those five dimensions of performance for all actors in Ibnu Sina hospital as described above, do not mean the organization has been "neglecting" the other performances, or in other words, the four non-financial performance do not "negate" the organization's financial performance. Zohar and Marshall (2005: 51) provide a justification that non-financial performance (mandate, humane, environment and spiritual) is not a material matter, but the concept puts forward the possibility of gaining benefit, that may lead to a greater profit by running the organization in the context of understandings and of broader values. Spiritual capital can bring about advantages taken from, and added to the "richness" of the human soul and to the welfare of mankind in general.

4.2. Research Implications

The results of this research have implications for: first, practically this research will provide a new understanding that the existence and sustainability of the hospital organization is not solely determined by financial performance aspect, but also on the other critical aspects of performance, such as the mandate, humane, environment, and spiritual. By broadening the understanding of performances, of the long term, tends to leverage financial performance.

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