



Business Solution for Profit Optimization at PBS Clinic

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ABSTRACT: Health service profitability is an important factor for the sustainability and growth of clinics such as PBS Clinic. PBS Clinic, like many other healthcare providers, faces challenges in balancing quality of service with financial viability. These issues collectively contribute to suboptimal profitability, requiring thorough investigation and strategic intervention. This research aims to determine the root cause of declining profits at the PBS clinic and propose a business solution to increase revenue and reduce costs in the PBS clinic. This research will use a mixed methods approach, combining quantitative and qualitative data collection and analysis. Quantitative data will be collected through financial performance data, patient volume statistics, and satisfaction surveys. Qualitative data will be obtained from interviews and focus groups with staff. The results of the review found that The root causes of declining profits at the PBS clinic include: inappropriate practice hours that reduce patient visits, an inefficient IT system that hinders operational efficiency and service delivery, insufficient staff training affecting the quality of care, ongoing construction limiting space and services, issues with insurance payments constraining financial flexibility, and weak marketing efforts diminishing the clinic's visibility and attractiveness in a competitive healthcare market. The proposed solutions include expanding clinic services, improving staff training and facilities, simplifying insurance payment processes, and leveraging digitalization. This research is critical because it addresses the urgent need for clinics to adapt to changing healthcare demands and economic pressures.

KEYWORDS: Digitalization in healthcare, Healthcare operational efficiency, PBS clinic profitability, patient satisfaction, service expansion, Root Cause Analysis (RCA).

1. INTRODUCTION

The World Health Organisation (WHO) has set a comprehensive set of global health targets, which are aligned with Sustainable Development Goal 3: "Ensure healthy lives and promote well-being for all at all ages," which aims to achieve substantial health improvements worldwide (World Health Organization (WHO), 2022). Indonesia aligns its health-related targets with the global Sustainable Development Goals (SDGs), which include a set of goals to achieve better and sustainable lives for all people, requiring regulations for proper implementation (BAPPENAS, 2022). Health facilities play an important role in improving people's well-being, covering a wide range of services from health centres and hospitals to clinics and pharmacies (Zheng et al. 2021; Blumenthal et al. 2020). Strengthening primary healthcare, as stipulated in Law No. 17 of 2023, is critical to addressing national health challenges highlighted by the COVID-19 pandemic, emphasising promotive and preventive approaches, and ensuring equitable access to healthcare (Law No. 17, 2023).

Indonesia's health sector has great opportunities fuelled by a growing population, increasing health awareness, and ongoing improvements in health infrastructure. However, the sector also faces challenges such as unequal distribution of resources, regulatory complexity, and technological changes. PBS Clinic in Cirebon, established in 2012, offers a wide range of medical services with a focus on gynaecology and women's health, striving for the well-being of the community guided by Islamic values. Despite its comprehensive services, including state-of-the-art ultrasound, antenatal and postnatal care, and fertility programmes, the clinic experienced a significant decline in patient visits and profits post-COVID-19, compounded by cases of fraud and financial mismanagement. In 2023, the PBS Clinic reported an average of 14-15 patients per day, in stark contrast to pre-pandemic figures of 30-40 patients daily. The financial impact was considerable, with profits in 2023 at IDR 353,544,634, much lower than pre-pandemic levels. Reduced patient visits and lack of inpatient services due to building renovations and operational inefficiencies have contributed to the clinic's financial decline. This is illustrated in Figure 1, which shows the average number of visits per day in 2023.

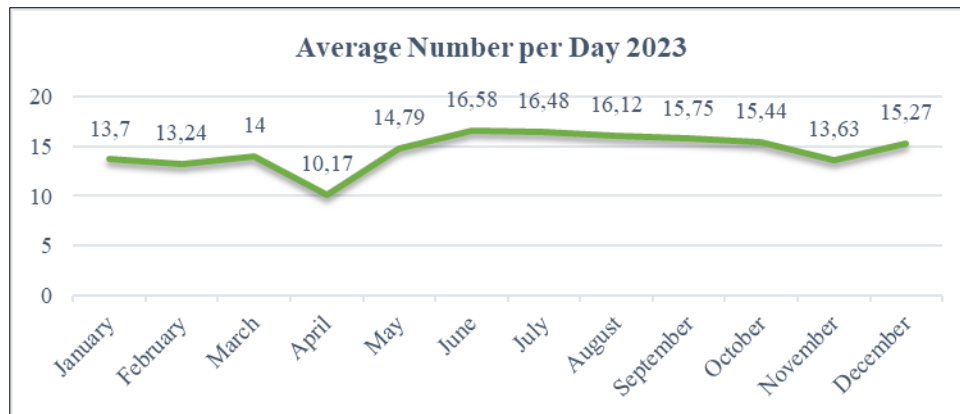


Figure 1. Average Number of Visits per Day 2023

Based on that, this study aims to address the decline in profits at PBS Clinic by identifying root causes and proposing solutions to increase revenue and reduce costs. This research will analyse PBS Clinic's operations, market conditions, and internal management practices, aiming to provide actionable insights to restore and improve the clinic's profitability. By understanding the challenges and exploring potential solutions, this research seeks to contribute to the broader discourse on improving healthcare provision and business sustainability in Indonesia.

2. LITERATURE REVIEW

A. Profit

Profit is the financial gain that an organisation or individual achieves when the revenue generated from its business activities exceeds the expenses, costs, and taxes involved in maintaining those activities (Kenton, 2024). In simple terms, profit is the amount of money that remains after all the operating expenses of a business are deducted from revenue. There are different types of profit, including gross profit, operating profit, and net profit. Gross profit, which is the difference between revenue and cost of goods sold (COGS), shows the efficiency with which a company uses its resources to produce goods or services (Brigham, 2019). Operating profit, the profit earned from the company's core business operations excluding interest and tax deductions, provides insight into the company's operational efficiency (Ross, 2018). Net profit, the actual profit remaining after all expenses, including taxes and interest, have been deducted from total revenue, reflects the overall profitability of the company, indicating the amount available for distribution to shareholders or reinvestment in the business (Needles, 2013).

Profitability is very important as it serves as a key indicator of the financial health and sustainability of a business. Consistent profitability indicates that a company is well managed and can cover its costs while generating surplus funds (Brealey, 2017). Profit is also the basis for investment, as investors usually consider profit figures to evaluate the feasibility and attractiveness of investing in a business. Higher profits can attract more investment, fuelling business growth. In addition, profits provide the necessary capital for expansion, innovation, and improvement of services or products. Profits serve as a reward to entrepreneurs and business owners for their risk-taking and efforts and are used to pay dividends to shareholders, ensuring continued investment and confidence in the business. A profitable business contributes to the economy by paying taxes, creating jobs, and fuelling economic activity through its operations and growth (Kenton, 2024).

B. Operational Cost

Operating costs are costs associated with day-to-day business functions, which include both fixed and variable costs that are essential to maintaining the core operations of the company (Kenton, 2024). These costs include direct costs, such as materials and labour, and indirect costs, such as rent and utilities. Effective operational cost management is essential as it directly impacts profitability; by analysing these costs, businesses can identify areas for cost reduction or optimisation, thereby improving efficiency and profitability (Ross, 2018). Additionally, understanding operational costs helps in setting pricing strategies, budgeting, and financial planning, all of which are important for long-term sustainability (Brealey, 2017).



C. *Number of Patient Visits*

The number of patient visits refers to the total interactions between patients and healthcare providers over a specific period, such as a month or a year. This metric is essential for understanding patient demand, operational capacity, and overall healthcare utilization (Kenton, 2024). Higher patient visits often indicate more significant use of services, reflecting a well-regarded facility with effective service coverage and quality. Increased patient visits typically lead to higher revenues, while fluctuations can impact revenue streams and operational planning. Revenue in healthcare includes payments directly related to patient care, known as operating income, and non-operating income from investments, grants, or other sources not directly related to patient care (Brigham, 2019; Ross, 2018). Understanding the number of patient visits and revenue is crucial for healthcare providers as they directly impact financial stability and operational efficiency. For instance, a clinic experiencing a spike in patient visits may need to hire additional staff or extend hours to manage the increased patient load and maintain quality care (Brealey, 2017). Effective management involves strategies to increase patient satisfaction, optimize service delivery, and implement efficient billing practices. Regular analysis of patient visit data and revenue trends helps providers make informed decisions regarding resource allocation, service expansion, and financial planning (Needles, 2013). This may require additional investments in staff and infrastructure to ensure high-quality service.

D. *Customer Satisfaction in Healthcare*

Customer satisfaction in healthcare refers to the extent to which patients are satisfied with the service they receive, which includes aspects such as service quality, efficiency, and staff responsiveness (Kenton, 2024). Research shows a significant relationship between service quality and patient satisfaction, with dimensions such as reliability, responsiveness and empathy positively influencing satisfaction levels (Rosha & Kaur, 2021; Hamid et al., 2020). High patient satisfaction leads to increased patient retention and loyalty, as satisfied patients are more likely to continue visiting the same healthcare provider and recommend it to others (Meesala & Paul, 2018; Javed et al., 2019). In addition, better service quality can improve operational efficiency and profitability in healthcare (Shafii et al., 2016; Aburayya et al., 2020). Studies show that focusing on the patient experience, involving patients in decision-making, and using total quality management (TQM) techniques can further improve service quality and patient satisfaction (Derisi et al., 2020; Grossu-Leibovica & Kalkis, 2023). Ultimately, patient satisfaction and retention are critical for clinic sustainability, positively affecting financial and operational outcomes (Fatima et al., 2018; Wang et al., 2020). Ensuring high-quality, responsive and patient-centred services is crucial to building a loyal patient base and achieving long-term success (Ampaw et al., 2020; Berkowitz, 2016).

E. *Business Competition in Healthcare Sector*

Business competition in the healthcare sector is characterized by intense rivalry among providers such as hospitals, clinics, and specialized medical practices, driven by the demand for high-quality care and advanced medical technologies (Harrison, 2020). Providers strive to differentiate themselves by offering cutting-edge treatments and improving patient experiences, which include reducing wait times and personalizing care to build stronger patient relationships (Donabedian, 1988). Pricing strategies and flexible payment options also play a crucial role, as transparent pricing and a range of insurance options attract more patients (Zuckerman, 2017). Effective marketing, robust reputations, and positive patient feedback enhance visibility and trust, further influencing patient choices (Morris, 2019). Accessibility and convenience, such as extended hours and user-friendly appointment systems, are pivotal in drawing patients and increasing satisfaction (Baker, 2017). This competitive landscape drives providers to continuously improve services, innovate, and manage costs effectively, ultimately benefiting both providers and patients by fostering a healthcare environment that prioritizes high-quality care and operational efficiency (Finkler, 2018).

F. *Root Cause Analysis (RCA)*

Root Cause Analysis (RCA) is a systematic process used to identify the root causes of problems or undesirable events, aiming to permanently eliminate these problems through process improvement and prevent recurrence (Fisher, Wisneski, & Bakker, 2020; Andersen & Fagerhaug, 2014). RCA involves collecting and analysing data using techniques such as fishbone diagrams, "5 Whys" analysis, and process maps (Rooney & Vanden Heuvel, 2015). While RCA is widely used in industries such as aviation, nuclear power and healthcare to improve safety and quality, its application in healthcare often faces challenges, such as insufficient adaptation to the sector, leading to underutilisation and 'organisational forgetting' (Peerally et al., 2016). Effective RCA can help organisations develop sustainable solutions to improve quality, reliability and safety (Moblely, 2017). The process typically involves several steps: identifying the problem, collecting data, forming an RCA team, analysing causes, developing recommendations and



action plans, and implementing and monitoring the plan (Latino et al., 2019; Mahoney et al., 2016). One particular method, the Current Reality Tree (CRT), used in Theory of Constraints, helps map the current situation and identify root causes through cause-and-effect logic (Dettmer, 2007; Librelato et al., 2014). The structured approach of RCA ensures that underlying issues are addressed, improving overall system performance and preventing future occurrences (Livingston et al., 2018).

G. Conceptual Framework

The conceptual framework for this study, based on the strategic management theory of Wheelen et al. (2015), is illustrated in Figure 2. This framework explores the factors that influence profitability in the healthcare sector, mainly focusing on operating costs, revenue, patient volume, and service quality. Operating costs, including fixed costs such as rent and salaries, and variable costs such as medical supplies, significantly affect profitability. Efficient cost management is critical to maintaining profit margins (Kenton, 2024; Ross, 2018). Revenue generation, especially from patient services, is related to pricing strategies, service offerings, and billing practices, with competitive pricing and accurate billing critical to maximising revenue (Brigham, 2019; Ross, 2018). Patient volumes directly impact revenue, with higher volumes increasing revenue. Effective marketing and high service quality are essential to attract and retain patients (Needles, 2013; Kenton, 2024).

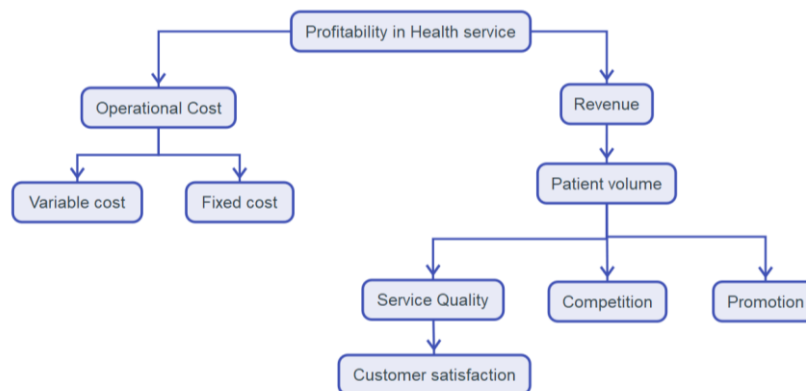


Figure 2. Conceptual Framework

Customer satisfaction in healthcare is critical for patient retention and acquisition, with high satisfaction reflecting a positive perception of service quality. Satisfied patients are likely to return and recommend the clinic, increasing patient volume and revenue, while dissatisfied patients may seek care elsewhere and share negative experiences (Rosha & Kaur, 2021; Hamid et al., 2020; Javed et al., 2019). Healthcare sector competitiveness requires clinics to differentiate themselves through superior service quality, competitive pricing, and effective marketing. Strategies to improve competitiveness include building a strong reputation, offering convenient services, and engaging in community outreach (Harrison, 2020; Zuckerman, 2017). Effective marketing, both traditional and digital, is essential to attract new patients and retain existing ones, focusing on patient-centred strategies, digital presence, and reputation management (Morris, 2019; Harrison, 2020; Finkler, 2018).

3. METHODOLOGY

The research design served as a blueprint for collecting and analysing data, incorporating both quantitative and qualitative approaches (Pandey, 2015). Quantitative methods involved analysing PBS clinic reports, including financial data and patient visits. Qualitative methods, on the other hand, included in-depth interviews, focus group discussions, and direct observation at the PBS clinic. This mixed-method approach started with defining the business problem, collecting financial data, conducting interviews, and using direct observation and focus groups to uncover the root causes of the problem. Root cause analysis (RCA) used the 5 Whys method and the Current Reality Tree (CRT) to identify underlying problems and develop solutions.

Following the research design, data collection integrated primary and secondary sources to provide a solid foundation for analysis. Primary data was collected through interviews, direct observation, and focus group discussions, which provided first-hand insights into the clinic's operations and challenges. Secondary data was sourced from PBS clinic documents, government agencies, and research institutions, which provided additional context and background information. Literature studies from books and



academic journals further complemented these sources, offering theoretical frameworks and supporting evidence to address the identified business issues. This strategy of collecting data from multiple sources ensured a comprehensive and complete data set for analysis.

Based on the data collected, the data analysis method consisted of RCA and qualitative analysis. RCA is a systematic process used to identify the underlying causes of a problem, which involves defining the problem, collecting detailed data, identifying potential causes with tools such as fishbone diagrams, and analysing these causes using the 5 Why technique. Once root causes are confirmed, actionable solutions are proposed and implemented, with effectiveness monitored and adjusted as needed. This thorough process helps ensure that solutions are targeted and effective. Complementing RCA, qualitative analysis involves a detailed examination of the data collected through various methods. This process includes transcribing and organising the data, familiarising the researcher with the content, coding segments based on meaning or relevance, and developing themes from recurring patterns. The themes are then analysed and interpreted in relation to existing theory or literature. The findings are reported narratively, often supplemented by visual representations or quotations, to ensure a rigorous and in-depth analytical process. This approach ensures that qualitative data is thoroughly examined and yields meaningful insights.

4. RESULT AND DISCUSSION

A. Root Cause Analysis

The root cause analysis (RCA) in this study uses a current reality tree (CRT), which identifies the root causes of declining profits at PBS Clinic based on interviews, observations, and group discussions. As depicted in Figure 3, two main factors contributed to the clinic's declining profits, high operating costs and declining revenue. In terms of costs, high operational costs are a significant issue, mainly due to the high salaries paid to external experts. According to an interview with the person in charge, "Some tasks at the clinic are still managed by third parties, such as reporting to the Environmental Agency, with an annual reporting fee of IDR 48,000,000. In addition, the clinic's taxes are handled by a consultant because no one at the clinic understands the tax system, and the accounting system is inadequate." This situation arose due to non-optimal IT support and lack of training of internal human resources.

The decline in revenue was caused by a decrease in the number of customers. Findings in the field showed that the decline in visitors was caused by several factors, including customer satisfaction, intensified competition, and marketing issues. Based on Google reviews, patient dissatisfaction was caused by long waiting times, long queues, and lack of hygiene. Patient registration at PBS clinics is done through a mobile chat application to the clinic's phone number, which is managed by each service coordinator. This can lead to problems such as too many incoming messages, which may not be read, and potential customers not being registered. In addition, there is no registration system in place, leading to long and unclear queues.

Currently, the PBS clinic has only two gynaecologists, with practice hours from Monday to Saturday, 7am-12pm, and Monday to Wednesday, 2pm-16pm. These limited practice hours are not suitable for many patients, especially those whose working hours coincide with the doctors' practice hours, making it difficult for them to attend appointments. As a result, the clinic's revenue, which relies heavily on doctor consultation services, is negatively impacted by these limited and inconvenient practice hours. The lack of a comprehensive training programme for PBS clinic staff has led to significant problems in terms of hygiene and service delivery. One of the most noticeable impacts of inadequate staff training is seen in the cleanliness of the clinic. Patient reviews on platforms such as Google have highlighted concerns about the clinic's hygiene standards. The absence of a systematic approach to cleaning and maintenance can be directly attributed to the lack of proper training and clear job roles for non-medical staff, such as cleaning and maintenance personnel. Without clear guidance and regular training on maintaining hygiene standards, these staff members are unable to ensure a clean and safe environment for patients and healthcare providers. This not only affects patient satisfaction but also poses health risks, potentially leading to a decrease in clinic visits.

The limited range of clinic services is another consequence of the lack of staff training. Currently, PBS clinics offer basic obstetric and gynaecological services with limited working hours, which does not meet the needs of many patients, especially those with conflicting work schedules. The clinic's inability to expand its services, such as reopening maternity and inpatient services or introducing family planning and immunisation services, is partly due to untrained staff. Skilled and knowledgeable staff are essential for service expansion. They need to be trained in a range of medical and administrative tasks to support new services and ensure

high-quality services. Without the necessary training, the clinic cannot diversify its offerings, thus losing the opportunity to attract and retain more patients.

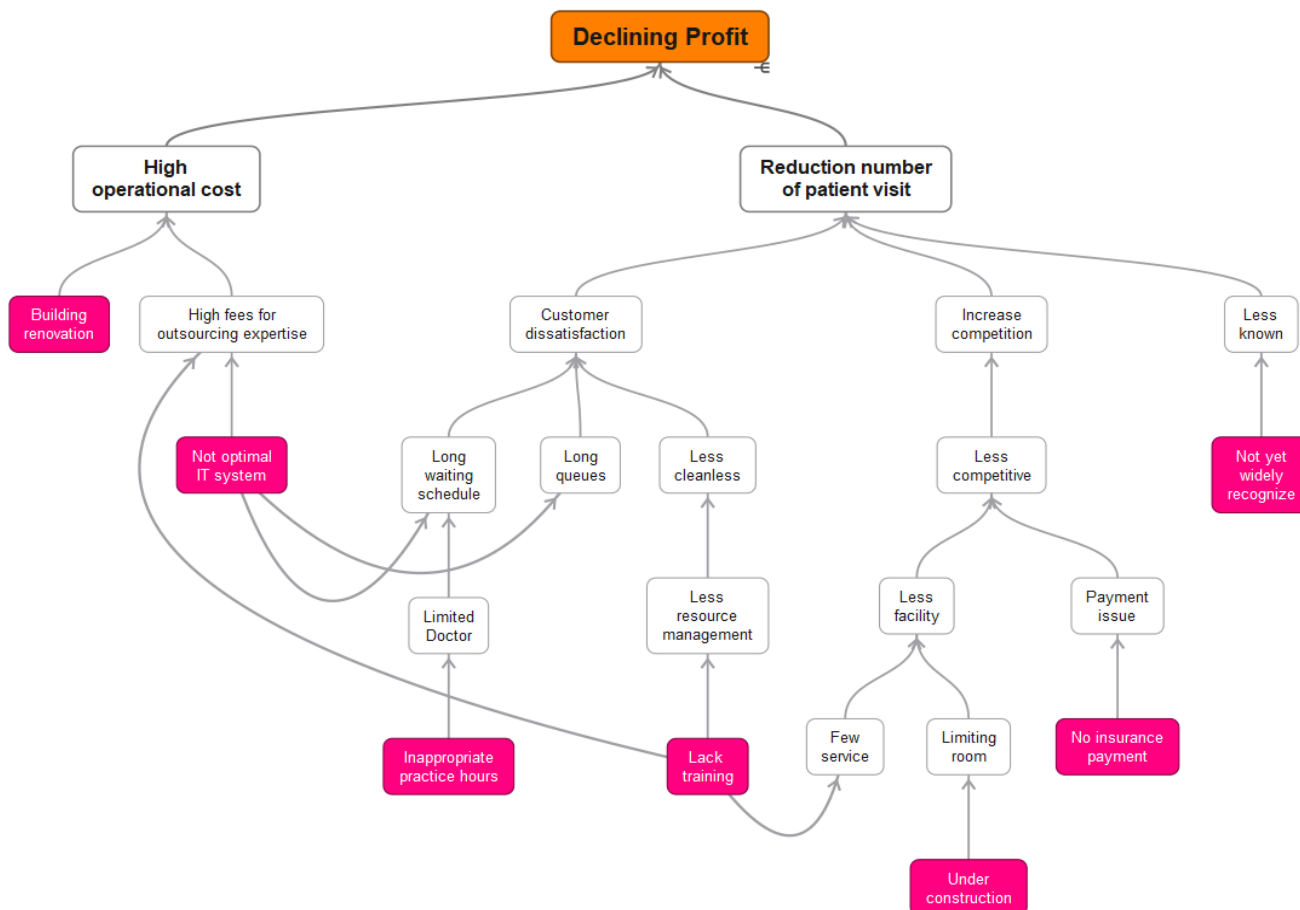


Figure 3. Root Cause of Declining Profit in PBS Clinic

Based on observations, the clinic facilities still require further improvement. Outdated and inadequate clinic facilities negatively impact the patient experience, leading to various concerns about the infrastructure. Patients have noted the inadequacy of small prayer rooms, which can be distracting, especially in communities where prayer is an integral part of daily life. In addition, the use of shared toilet facilities by patients and staff is inconvenient and poses hygiene issues, further reducing the attractiveness of the clinic. Furthermore, the lack of essential facilities, such as specialised rooms for breastfeeding and children's play areas, is a significant drawback. This is particularly important for clinics that cater to mothers with young children, as these facilities are crucial to creating a welcoming and family-friendly environment.

During the discussion, staff revealed that some patients asked about payment options using JKN (Jaminan Kesehatan Nasional) and private insurance. This indicates a growing demand among patients for insurance coverage, which highlights the need for the clinic to effectively address and streamline the insurance payment process. Based on the findings from the Focus Group Discussion (FGD), it was revealed that one of the factors contributing to the decline in marketing effectiveness was the prolonged inactivity and lack of updates to the clinic's Instagram account. This resulted in missed opportunities to interact with current and potential patients effectively through social media platforms. Addressing these issues is crucial to revitalising the clinic's marketing strategy and increasing its online presence to attract and retain customers in the competitive healthcare market.

Ongoing construction at the PBS clinic has rendered some rooms unusable, limiting the range of services the clinic can offer. As a result, patients who require such specialised services are unable to receive treatment, leading to a decrease in patient visits.



The limited availability of practice space also means that fewer patients can be accommodated at any given time, further contributing to a decrease in revenue. These disruptions made it difficult for the clinic to maintain its usual standard of service, leading to patient dissatisfaction and encouraging them to seek treatment elsewhere. In addition, the costs associated with the renovation have significantly increased the clinic's operational costs. The financial burden of the construction project, coupled with the loss of revenue from reduced patient visits, has worsened the clinic's financial situation. The funds allocated for the renovation could have been used to improve other aspects of the clinic's operations, such as upgrading medical equipment, training staff, or expanding service offerings. Instead, the clinic faced higher costs without a corresponding increase in revenue, making the renovation one of the root causes of declining profits at PBS Clinic.

B. Business Solution

To address the decline in profitability at PBS Clinics, several strategic solutions have been proposed, focusing on expanding services, improving staff training and facilities, simplifying insurance payments, and digitalisation.

5. Expanding Clinic Services

a. Extended Doctor Practice Hours and Additional Practice Rooms

Extend doctor practice hours to 16:00-21:00 daily to accommodate patients with conflicting work schedules. Increase the number of practice rooms to attract more doctors to the clinic, thereby expanding service availability and enhancing patient access. The potential revenue increase from extending practice hours and adding rooms is significant compared to the initial and ongoing costs. This solution could lead to a substantial boost in clinic profitability.

b. Service Expansion

Reopen delivery and inpatient services, and introduce new services such as family planning and immunization for mothers and children. This expansion aligns with current healthcare trends and patient needs, potentially increasing revenue streams for the clinic. The projected revenue from expanded services would more than cover the initial and recurring costs, providing a net positive impact on profitability.

6. Staff Training and Facility Upgrades

Another important solution is to address shortcomings in staff training to improve hygiene and service standards. Developing a comprehensive training programme for non-medical staff, including cleaning and maintenance personnel, will ensure a hygienic environment. Simultaneously, investing in facility upgrades by expanding and upgrading essential facilities such as prayer rooms, dedicated breastfeeding areas, and children's play zones will improve patient comfort and satisfaction. A substantial investment in staff training and facilities is justified by the potential increase in patient satisfaction and the resulting revenue growth.

7. Facilitate Insurance Payment

Simplifying the insurance payment process to accommodate patient preferences for JKN and private insurance is another effective solution. These improvements are expected to deliver high returns through increased patient volumes and revenue, given their relatively low cost of implementation.

8. Digitalisation

a. Accounting System Development

Develop a robust accounting system to simplify financial operations, increase accuracy, and reduce operational costs associated with external consultants. The relatively low cost of these improvements is expected to yield a high return through increased patient volume and revenue.

b. Implementation of a Web-Based Self-Registration System

Introduce a user-friendly web-based registration system accessible via smartphones. This innovation will enhance patient comfort, reduce administrative burden, and improve overall clinic operational efficiency. The potential revenue increase significantly outweighs the initial investment cost.

c. IT System to Enhance Staff Productivity

Implement a cutting-edge system that integrates advanced tools and technologies to streamline workflow processes, optimize task management, and facilitate seamless communication within the organization. Additionally, the system includes modules for non-medical staff, such as job descriptions and task assignments for cleaning services and other



support roles. This comprehensive approach aims to empower all staff members, improve operational efficiency, and foster collaborative synergy across departments, thereby enhancing overall productivity and performance at the clinic.

The combined savings and revenue increase justify the initial investment in the IT system.

These strategic solutions collectively aimed to improve PBS Clinic's operational efficiency, increase patient satisfaction, and ultimately improve profitability, by addressing the root causes identified in the root cause analysis.

5. CONCLUSION

The root cause of declining profits at PBS clinics can be attributed to several factors. Firstly, inappropriate clinic practice hours have led to a decline in patient visits. In addition, inefficient IT systems hamper operational efficiency and optimal service delivery. Inadequate staff training and development negatively impacts the quality of services provided to patients. Ongoing construction limits available space and services, making it difficult for the clinic to provide optimal care. Issues with insurance payments further limit financial flexibility in healthcare financing. Lastly, from an unexplored marketing perspective, inadequate marketing efforts and poor communication with the community reduced the clinic's attractiveness and visibility in the competitive healthcare market. To address these issues, several strategic solutions and implementation plans have been proposed to improve the profitability of PBS clinics. Expanding clinic services is a key focus, with plans to extend doctors' practice hours and increase the number of practice rooms to accommodate more patients and attract additional doctors, thereby increasing revenue. Reopening maternity and inpatient services, as well as introducing new services such as family planning and immunisation, can create new revenue streams and align with patient needs, thus positively impacting profitability.

Increasing staff training and improving facilities are other important aspects of the proposed solution. By improving training for non-medical personnel, the clinic can ensure a hygienic environment and better service delivery. In addition, investing in facility improvements, such as prayer rooms, breastfeeding areas, and children's play zones, will increase patient comfort and satisfaction, leading to increased revenue. Simplifying the insurance payment process for JKN and private insurance is also important, as it can attract more patients and increase revenue at minimal cost. In addition to these measures, digitalisation initiatives are essential to improve the clinic's overall efficiency and financial performance. Developing an efficient accounting system will simplify financial operations, reduce costs, and improve accuracy. Implementing an easy-to-use web-based registration system will improve patient convenience and operational efficiency. In addition, the implementation of advanced IT systems can streamline workflows, optimise task management, and improve communication, leading to increased productivity and performance. These strategic solutions collectively aim to improve PBS Clinic's operational efficiency, enhance patient satisfaction, and ultimately increase profitability.

To improve the profitability and operational efficiency of the PBS Clinic, a comprehensive implementation plan targeting various aspects of clinic operations is proposed. This plan provides practical and managerial actions for stakeholders. Expanding the clinic's services is essential; extending the doctor's practice hours from 4pm to 9pm daily and increasing the number of practice rooms will cater to patients who have conflicting work schedules, improve service availability, attract more doctors, and potentially increase revenue significantly. In addition, reopening maternity and inpatient services and introducing new services such as family planning and immunisation will align with current healthcare trends and patient needs, improving revenue streams and ensuring a net positive impact on profitability. In addition, staff training and facility upgrades are also critical. Implementing a comprehensive training programme for non-medical staff, including cleaners and maintenance personnel, will improve hygiene and service standards, enhancing patient satisfaction and the clinic's overall reputation. Investing in expanding and upgrading essential facilities such as prayer rooms, breastfeeding areas, and children's play zones will further enhance patient comfort and satisfaction, leading to increased patient retention and positive word-of-mouth referrals. In addition, easier insurance payment processes for JKN and private insurance are also recommended. Facilitating easier insurance payments can attract more insured patients, increasing patient volume and revenue at minimal cost.

Furthermore, digitalisation initiatives are essential. Developing and implementing a robust accounting system will simplify financial operations, improve accuracy, and reduce operational costs associated with external consultants. Introducing a web-based registration system accessible via smart phones will increase patient convenience, reduce administrative burden, and improve operational efficiency. Implementing advanced IT systems to streamline workflow processes, optimise task management, and facilitate seamless communication will improve staff productivity and operational efficiency, making the initial investment worthwhile with savings and increased revenue. Finally, future research should focus on assessing the impact of these initiatives on



service utilisation and patient satisfaction, exploring the relationship between facility improvements and patient retention rates, investigating the effectiveness of digital systems in improving operational efficiency and reducing costs, and evaluating patient responses to digital registration and accounting systems to identify areas for further improvement. By implementing these recommendations, PBS Clinic can improve its operational efficiency, patient satisfaction, and profitability, and position itself for long-term growth and success. Future research should continue to assess the impact of these initiatives and explore additional strategies to sustain and improve clinic performance.

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