

Implementation of the balanced score card as a benches for the performance assessment of Patut Patju Hospital

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ABSTRACT

This study aims to test and measure the performance of the Patut Patuh Patju Regional General Hospital in West Lombok using the Balanced Scorecard method. The approach used is mixed-methods research. This study uses secondary data to measure performance based on the four perspectives of the balanced scorecard, namely the financial perspective and the perspective of internal business processes. The population of employees at Patut Patju Hospital in West Lombok is 497 people, and the number of samples to be taken is 100 people. This research was conducted at Patut Patuh Patju General Hospital in West Lombok. After applying the balanced scorecard, the performance of the Patut Patuh Hospital in West Lombok is located in the "sufficient" area because 0.4 lies between 0 and 0.6. Whereas before using the Balanced Scorecard, the hospital's performance was also in the "adequate" area with a value of 0.25, and its financial performance was both in the "less" area with a good value of -1. Performance appraisal using the balanced scorecard provides a more comprehensive picture of the results of the performance assessment, which not only looks at the financial aspects but describes more detailed results regarding the non-financial aspects of the Patut Patuh Patju Hospital in West Lombok, and overall every aspect is in the "good" category.

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INTRODUCTION

In Indonesia, regional autonomy law No. 22 of 1999 concerning regional government and law No. 25 of 1999 concerning regional financial balance between the central government and local government, which were revised by Law No. 32 of 2004 and Law No. 33 of 2004, made very fundamental changes to the ongoing administration of a regional government and the management system for regional revenue sources. The law emphasizes that health development is one of the government's fields that must be carried out by the regional (provincial) government, which is fully responsible for implementing health development and improving the public's health standard. Therefore, the regional government has a very important role in efforts to improve the quality of life of the community in the health sector. It is supported by the Minister of Home Affairs Regulation

Number 79 of 2018, concerning Technical Guidelines for the Management of Regional Public Service Bodies, and Law Number 9 of 2015 regarding the second amendment to Law Number 23 of 2014 concerning Regional Government and the Decree of the Minister of Health of the Republic of Indonesia Number 129/MENKES/SK/II/2008 concerning Minimum Service Standards for Hospitals. It is necessary to stipulate a Governance Pattern for Regional General Hospital Management Bodies (Kemenkes RI, 2021) based on the principles of efficiency and productivity, one of which is providing services for public health.

Performance measurement is a very important factor for business organizations. In the management control system of a business organization, performance measurement is an effort made by management to evaluate the results of activities carried out by each responsibility center compared to predetermined benchmarks. The performance measurement system in traditional management emphasizes the financial aspect because this financial measure is easy to carry out and because the personal performance that is measured is only related to the financial aspect. Performance measurement systems that focus on financial aspects are indeed common; there are several advantages and disadvantages to traditional measurement systems that focus on financial aspects (Arpita et al., 2019).

Performance measurement using the Balanced Scorecard in both the private and public sectors is intended to provide satisfaction for customers. The difference can be seen in the objectives and interested parties. The application of the balanced scorecard in the business sector is intended to increase competition (competitiveness), while in the public sector it places more emphasis on mission values and achievements (mission, value, effectiveness). From the financial aspect, the business sector will prioritize profit, growth, and market share, while the public sector is intended to measure productivity and efficiency levels. Likewise with interested parties, the business sector will prioritize shareholders, buyers, and management, while the public sector will include taxpayers, service users, and legislatures (Nur, 2016).

The balanced scorecard is considered suitable for public sector organizations because it does not only emphasize the quantitative-financial aspects but also the qualitative and non-financial aspects. This is in line with the public sector, which places profits not only as the main performance measure but also on services that tend to be qualitative and non-financial in nature (Mahmudi, 2015).

The regional general hospital is one of the local government agencies engaged in the public sector in terms of health services. Regional general hospital business activities are social and economic in nature and prioritize the best health services for the community. Regional public hospitals, as one of the government agencies, must be able to provide accountability both financially and non-financially to local governments and the public as service users. Therefore, it is necessary to have a performance measurement system that covers all aspects. The balanced scorecard is the right choice for measuring performance from both financial and non-financial aspects.

The Patut Patju Regional General Hospital, West Lombok, provides a variety of health services, including outpatient services (POLYCLINIC), inpatient care (IRNA), 24-hour emergency services (IGD), and other supporting services, namely laboratories, radiology, and CT scans. In accordance with the vision and mission of the Patut Patuh Patju Regional General Hospital, West Lombok, namely to create a quality and reliable hospital by providing health services that prioritize comfort and safety in accordance with applicable standards to achieve customer satisfaction and developing the competence of hospital human resources on an ongoing basis, as well as providing education, training, and research services that support health services.

The use of the balanced scorecard concept is expected to reduce the weaknesses in performance measurement that are only oriented towards financial aspects as well as health service quality indicators. The Balance Scorecard Method is a management system for companies to invest in the long term for customers (customers), employee learning and growth, including management's learning and growth, and internal business processes in order to obtain financial results that enable

organizational development and provide a framework for management to translate the organization's mission and strategy into objectives and measures (Huda, 2013).

Measuring the performance of health services at Patut Patut Patju Hospital in West Lombok so far uses national health service measurement standards, including BOR (bed occupancy rate), ALOS (average length of stay), TOI (internal turn over), BTO (bed turn over), number of inpatient visits, number of outpatient visits, number of emergency patient visits, GDR (gross death rate), and NDR (net death rate). This performance report is prepared by the medical records section once a month and at the end of the year will be summarized or recapitulated into an annual performance report, which will be reported to the West Lombok BPKAD.

Based on data from the 2017 performance evaluation of the Patut Patju Regional General Hospital, West Lombok, progress has been quite good. This can be seen from the level that can be seen from the increasing number of patient visits, both inpatient and outpatient, namely, in the previous year the number of inpatients was 7810 patients to 9833 patients, while outpatient visits in the previous year were 25,991 patients to 31,099 patients, and there was growth in income. Performance measurement is still based on national service standards that have been determined by the government. If the percentage level of performance obtained by the hospital is still within these national standards, then its performance is said to be sufficient. Even though there are other factors that can still be used as a measure to determine whether the hospital's performance is good or bad.

For this reason, it is necessary to measure performance using the balanced scorecard, where this performance measurement tool covers all aspects, which are then grouped into four main perspectives, namely: a financial perspective, a growth and learning perspective, an internal business process perspective, and a customer perspective. The fact that many companies adopt the Balanced Scorecard concept shows many significant changes, including: management is increasingly customer-oriented; customer response times are faster; product quality is improved; the emphasis is on teamwork; the time for launching new products is reduced; and management is more future-oriented (Mahmudi, 2015)

With this basis, to assess the performance of the Patju Patju General Hospital in West Lombok for the 2018-2020 period with the implementation of the balanced scorecard. the authors want to apply the elements of the balanced scorecard to measure various aspects, namely financial aspects, customer aspects, internal business aspects, and learning and growth aspects based on the vision, mission, and objectives described in the company's strategy and later, non-financial aspects. It is hoped that the measurement of performance at the Patut Patuh Patju Hospital in West Lombok will be better than it is now. With the above background, the authors are interested in discussing "Implementation of the Balanced Scorecard as a Benchmark in Performance Assessment: Case Studies at Patut Patju Hospital, West Lombok".

RESEARCH METHOD

This research is a study that wants to analyze, test, and measure the performance of the Patut Patju Regional General Hospital in West Lombok using the Balanced Scorecard method. The approach used is descriptive, quantitative, and qualitative, or "mixed methods research). Mixed-methods research can answer research questions that cannot be answered by quantitative or qualitative research so that more comprehensive, valid, reliable, and objective data is obtained. This study uses secondary data to measure performance based on four perspectives of the balanced scorecard: the financial perspective, the customer perspective, the internal business process perspective, and the learning and growth perspective. The population of employees at the Patut Patuh Patju Hospital in West Lombok in 2020 is 497 people, and by using the Slovin formula and the desired error rate of 10%, the number of samples that must be taken is 100 people. This research was conducted in the West Lombok Regency, namely at the General Hospital Patju Patju West Lombok. The process of data analysis In this study, there are two types of data analysis, namely quantitative analysis using descriptive tests with the help of software such as Excel and SPSS 22, and deeper analysis using

qualitative data that has been collected and triangulated to maintain the quality and validity of the data collected.

RESULTS AND DISCUSSIONS

Distribution of Respondents by Gender

The majority of respondents who filled out the questionnaire were female, namely 60 (60%), while the remaining 40 (40%) were male. The distribution of the respondents is presented in Table 1.

Table 1. Distribution of respondents by gender

Sex	n	%
Male	60	60
Female	40	40
Total	100	100

Distribution of respondents based on education

The education of the most respondents was high school, with 30 people (30%); respondents with junior high school education were as many as 20 people (20%); respondents with elementary education were 20 people (20%); respondents with S1-S2 education were 15 people (15%); and respondents with D1-D3 education were 10 people (10%); while the few respondents who did not go to school were 5 people (5%). The distribution of the respondents is presented in table 2 below.

Table 2. Distribution of respondents by education

Education	n	%
No School	5	5
Elementary School	20	20
Junior High School	20	20
Senior High School	30	30
Diploma 1-3	10	10
Undergraduate 1-2	15	15
Total	100	100

Patuh Patju Hospital Performance Assessment Using the Balanced Scorecard

Table 3. Performance assessment of patut patuh patju hospital with the implementation of the balanced scorecard

Perspektif	Indicator	Categoric	Score
Finance	Liquidity Ratio	Less	-1
	Solvency Ratio	Good	1
	Aktivty Ratio	Less	-1
	<i>CRR Ratio</i>	Less	-1
	BOR	Good	1
	AvLOS	Less	-1
Internal Business	TOI	Good	1
	BTO	Less	-1
	NDR	Good	1
	GDR	Good	1
Total Score			6

From table 3, it can be seen that the total weight of the hospital score is 6 scores of the total standard weight, so the average score is $6/16 = 0.4$. The next step is to create a scale to assess the total score so that the company's performance can be said to be "poor", "adequate", or "good". The following is a picture of the performance of the Patut Patju Hospital in West Lombok.

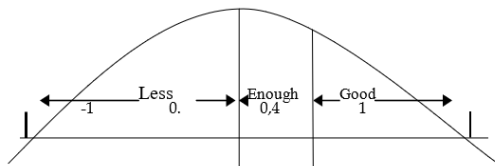


Figure 1. The Patut Patuh Patju Hospital Performance Curve

The next step is to determine the boundaries of the "less", "adequate" and "good" areas. Performance is said to be "poor" if the value is less than 50% (score -1), and performance is said to be "good" if it is more than 80%, and it is assumed that 80% is equal to (0.6). The rest is the "sufficient" area, which is between 0.0 and 0.6.

Thus, it can be interpreted that the performance of the Patut Patuh Patju Hospital in West Lombok after implementing the balanced scorecard will be located in the "sufficient" area because 0.4 lies between 0 and 0.6. Whereas before using the Balanced Scorecard, hospital performance was still in the "adequate" area with a value of 0.25, and financial performance was both in the "less" area with a value of -1 both before and after using the Balanced Scorecard.

Qualitativ Analisis Result

Financial Perspective

Based on the results of an in-depth interview with the Treasurer of Admissions at Patut Patju Hospital in West Lombok, regarding the financial performance of the hospital so far, what is the strategy for Patut Patju Hospital in West Lombok to increase hospital income, and what are the obstacles to increasing hospital income so far?

"Financial performance has not yet reached the ideal value because the hospital uses the VEDIKA system (in-office verification), then the number of BPJS and general patients has increased, and BPJS claims for 2019 can be disbursed in 2020; now these three things have resulted in higher revenue realization of the budget." (Expenditure Treasurer)

"Then for the hospital's strategy to increase hospital revenue, namely by improving the quality of service to patients, adding health facilities, and now that we have built a new IGD building, it is hoped that with the availability of adequate facilities, it will increase the number of good patients who come to the inpatient unit. roads and referrals from other health installations".

"The obstacle to increasing hospital revenue is mainly the government's policy regarding JKN. First, the JKN rate is not the same as the rate that applies to the hospital. The amount of the JKN rate is determined based on the regulation of the Minister of Health, so if we misdiagnose a patient and their actions, the payment from the BPJS will be adjusted accordingly. Second, the process of submitting JKN patient claims takes quite a long time. Hospitals cannot directly determine the amount of JKN patient claims immediately after the patient has finished receiving services. The amount of the new claim can be ascertained after going through the verification and grouping processes in the claim software from BPJS. This causes the recording of JKN patient income to not be done in a timely manner."

Internal Business Perspective

In-depth interviews were conducted to find out the efforts that have been made by the hospital to improve hospital performance. Meanwhile, the data that has been processed shows that ALOS and BTO still do not meet the Ministry of Health's ideal figures. This will be the focus of the in-depth interviews. To achieve the ideal number for the Ministry of Health, what things need to be done or what strategies must be implemented to improve hospital performance? Interviews were conducted with the head of medical records at Patut Patuh Hospital. The following are the results of in-depth interviews:

"We are aware that in the last three years there has been a decline in the service performance of the Patju Compliant Hospital at Patju, which has resulted in ALOS and BTO not meeting the Ministry of Health's standards. Handling problems in the field This is indeed an important task for the hospital to continue to make improvements both from human resources and from hospital facilities and infrastructure. In 2020, Patut Patju Hospital has started making improvements, starting with rehabilitating hospital buildings, one of which is the IGD at Patut Patju Hospital. Not only that, Patut Patuh Patju Hospital has also added several inpatient rooms so that patients who come or are inpatients feel comfortable and safe while in the hospital. The most difficult task now is convincing the public or regaining public trust in this hospital. Future targets and expectations from management.

DISCUSSION

Performance Assessment Based on a Balanced Scorecard

Financial Perspective

The performance measurement of Patut Patuh Patju Hospital in West Lombok for the last 3 years, namely 2018-2020, is assessed from a financial perspective using financial ratios consisting of liquidity ratios, solvency ratios, activity ratios, and the cost recovery rate (CRR). The results of the assessment of the financial perspective in general at the Patut Patuh Patju Hospital in West Lombok show unfavorable performance. This can be seen from the results of the study, which show that the value of the ratio of activities to total assets turnover and the cost recovery rate is still below the ideal value of the hospital.

Based on the financial perspective, Patut Patuh Patju Hospital, West Lombok, as seen from the liquidity ratio, is below the standard size of a hospital, while the solvency ratio is better than the standard size of a hospital. If seen from the activity ratio, the collection period is appropriate and the total asset turnover is still below the standard hospital value, while the cost recovery rate at Patut Patuh Patju Hospital, West Lombok, is below the ideal value.

The average value of the ratio of own capital to total assets of the old Patut Patuh Patju Hospital in West Lombok in 2018-2020 was 0.77, which means that 77% of the hospital's assets were financed with its own capital. By using the standard size of a hospital, the ratio of own capital to total assets of Patut Patju Hospital in West Lombok is 0.77, which is above the standard size of a hospital (0.4-0.5). This means that the ratio of the Patut Patuh Patju Hospital in West Lombok is better than the standard size of a hospital, and besides that, the ratio value experiences an increasing trend every year (Citra et al., 2017).

The average current ratio value of Patut Patuh Patju Hospital in West Lombok during 2018-2020 was 1.19, which means that the total current assets are 1.19 times short-term liabilities, or every IDR 1 liability is guaranteed by IDR 1.19 in current assets. Using the standard size of a hospital, the current ratio of Patut Patuh Patju Hospital in West Lombok is 1.19, which is below the standard size of a hospital (1.75-2.75). This means that Patut Patju Patju Hospital in West Lombok has a current ratio that is less than the standard size of a hospital; even the ratio value has a decreasing trend every year.

The results showed that in 2018, the current ratio of Patut Patuh Patju Hospital in West Lombok was 1.79; it decreased to 1.14 in 2019 and again to 0.66 in 2020. This decrease occurred due to the number of short-term liabilities that experienced a fluctuating trend; in 2018, the short-term liabilities of the Patut Patuh Patju Hospital in West Lombok amounted to IDR 8,140,914,306; in 2019, they increased to IDR 13,366,390,593; and in 2020, they fell again to IDR 12,898,302,661.

The average value of the ratio of own capital to total assets of the old Patut Patuh Patju Hospital in West Lombok in 2018-2020 was 0.77, which means that 77% of the hospital's assets were financed with its own capital. By using the standard size of a hospital, the ratio of own capital to total assets of Patut Patju Hospital in West Lombok is 0.77, which is above the standard size of a hospital (0.4-0.5). This means that the ratio of the Patut Patuh Patju Hospital in West Lombok is

better than the standard size of a hospital, and besides that, the ratio value experiences an increasing trend every year.

The results showed that in 2018, the value of the ratio of own capital to total assets of the Patut Patuh Patju Hospital in West Lombok was 0.72, and in 2019, it increased by 0.75 and rose again in 2020 by 0.86. The average cost recovery rate (CRR) of Patut Patju Hospital in West Lombok during 2018–2020 was 0.81 compared to the ideal CRR value, so the CRR of Patut Patuh Patju Hospital in West Lombok is still below the ideal value (the ideal CRR is > 1 or $>100\%$). This means that Patut Patju Hospital in West Lombok has not been able to cover its operational costs without subsidies from the government.

The results showed that in 2018, the CRR of Patut Patuh Patju Hospital, West Lombok, was 0.87, decreased to 0.75 in 2019, and rose again to 0.83 in 2020. In view of the fact that financial performance is still below the standard (total asset turnover and cost recovery rate), it is necessary to make efforts to increase this ratio. One way is by increasing hospital revenue. Hospital revenue can be increased by increasing the number of customers and patients at Patut Patju Hospital in West Lombok by increasing cooperation with private companies in providing health services.

The status of the Patut Patju Patju Hospital in West Lombok as a Regional Public Service Agency (BLUD) provides convenience and flexibility in financial management, including managing income, spending, and assets. The income received by the Patut Patuh Patju Hospital in West Lombok can be directly used for operational activities without having to be paid in advance to the Regional General Treasurer (BUD). Meanwhile, spending for the Patut Patuh Hospital in West Lombok is given flexibility in the use of funds so that spending can be kept to a minimum (Parmita, 2015).

This research is in accordance with Hartati (2014) research, which was conducted at Dr. Moewardi Surakarta about measuring the performance of RSUD Dr. Moewardi Surakarta using the Balanced Scorecard method. Hartati (2014) research results show that the values of the liquidity ratio, solvency ratio, profitability ratio, and activity ratio for the collection period are above the standard size of the hospital. However, the value of the activity ratio for total assets turnover and cost recovery rate (CRR) is still below the ideal hospital value (Purba et al., 2021; Nafari & Rezaei, 2022).

Our research has presented KPIs on BSC model, which can be used for the performance assessment in hospitals. This study can be beneficial for hospital administrators and it can help them to change their thinking about performance evaluation. Identifying the hospitals' KPIs provides an opportunity for hospital administrators to recognize critical points with lower costs and time. Thus, the areas of improvement for each hospital could be identified. This model can be a useful tool for evaluating and comparing the performance of hospitals. However, this model is flexible and can be adjusted according to differences in target hospitals. We recommend that hospitals should use our work as a framework for evaluating their own performance. Future studies could use this framework for evaluating hospitals performance, identifying the functional weakness of hospitals, and ranking hospitals (Rahimi et al., 2017; Hatefi & Haeri, 2019).

According to Rouis et al., (2018) The use, by health care facilities, of this Balanced Scorecard, based on the current data from the literature and adapted to the specific professional context of Greater Maghreb, would be a preliminary condition for the start-up of a strategy to measure and improve hospital performance in the Maghreb countries (Widyasari & Adi, 2019).

Hospital Performance from an Internal Business Process Perspective

In this study, performance measurement from an internal business perspective using national health service measurement standards is used to determine the level of utilization, quality, and efficiency of hospital services. Bed Occupancy Rate (BOR), Average Length of Stay (AvLOS), and Internal Turn Over (TOI) figures can describe the utilization rate and efficiency level of the hospital. Meanwhile, bed turnover (BTO), gross death rate (GDR), and net death rate (NDR) describe the quality of services provided. Good internal business performance is indicated by BOR, AvLOS, BTO, and TOI, as well as NDR and GDR, which are in accordance with standard measurements in the hospital sector.

The results of this study indicate that the indicator for hospitalization with BTO (frequency of bed use) during 2018–2020 has an average BTO value of 84.2 times per year, so it can be said that it does not meet the ideal number in accordance with the Minister of Health Regulation Number 1171 of 2011, where the predetermined standard is 40–50 times. BTO in 2018 was 84.0 times per year, in 2019 it was 84.3 times per year, and in 2020 it was 84.3 times per year.

While the average value of the GDR (Gross death rate) at Patut Patju Hospital in West Lombok during 2018–2020 was 33% per year, it can be said that it is ideal according to Permenkes Number 1171 of 2011 (45%). In the last 3 years, namely 2018–2020, the GDR of Patut Patuh Patju Hospital, West Lombok, has always experienced a downward trend from year to year and is lower than 45%. In 2018, it was 42%; in 2019, it was 28%; and in 2020, it was 28%.

While the average NDR (net death rate) in the last 3 years at Patut Patju Hospital in West Lombok was 21%, it can be said that it is ideal according to Permenkes Number 1171 of 2011 (25%). In the last 3 years, namely 2018–2020, the NDR of Patut Patuh Patju Hospital, West Lombok, was lower than 25% except in 2018, when it experienced a slight increase of 26%; in 2019, it was 18%; and in 2020, it was 18%.

The ideal BTO standard based on Permenkes Number 1171 of 2011 is 40–50 times. This figure cannot be directly used for all types of hospitals; for example, special disease hospitals are obviously different from general hospitals. Similarly, hospitals in a region may differ in their assessment of the success rate of BTO compared to other regions. This could be possible due to differences in infrastructure. The causes of the high BTO are the type of disease, length of illness, and length of patient care at the inpatient installation at Patut Patju Hospital, West Lombok. The number of visits that are increasing every year and the number of patient referrals can also affect the high BTO in hospitals. Therefore, Patut Patju Hospital, West Lombok, needs to increase the number of rooms in the inpatient installation and the number of beds, of course.

Improving services, both by completing the necessary facilities and infrastructure and by providing training to medical personnel, especially in treating patients who are experiencing criticality, will reduce the number of days of hospitalization and increase the BTO rate.

From the explanation of the results of the research above, it can be concluded that the performance of Patut Patuh Patju Hospital in West Lombok from an internal business perspective is quite good. The last 3 years of data results show that BTO has increased every year, but GDR and NDR show results that are in accordance with the ideal number of Minister of Health Number 1171 of 2011.

This research is also in accordance with Hartati (2014) research, which was conducted in 2010–2013 regarding the performance appraisal of RSUD Pirngadi Medan, where the BTO value in 2010–2013 was always high above the ideal rate (40–50 times per year). The NDR values for 2010–2013 met the standards (25%), namely reaching 20% in 2013. The ideal NDR and GDR values indicate a fairly good quality of hospital services (Yulianti et al., 2016; Bassani et al., 2022)

CONCLUSION

Based on the discussion that has been described on the previous page, the researcher can draw conclusions, namely that after applying the Balanced Scorecard, the performance of the Patut Patju Hospital in West Lombok is located in an "adequate" area because 0.4 lies between 0 and 0.6. Whereas before using the Balanced Scorecard, hospital performance was also in the "adequate" area with a value of 0.25 and financial performance was both in the "less" area with a value of -1 both before and after using the Balanced Scorecard. However, the difference is that the performance assessment using the balanced scorecard provides a more comprehensive overview of the results of the performance assessment, which does not only focus on the financial aspects but also describes more detailed results on the non-financial aspects of Patut Patju Hospital, West Lombok, and when the performance of Patut Patju Hospital uses the balanced scorecard as a whole, every aspect is in the "good" category. So the researchers concluded based on the overall results of the study that the Patut

Patju Patju Hospital in West Lombok can apply performance appraisal using four perspectives in the Balanced Scorecard. For the next researcher, they can add more indicators to the balanced scorecard as a standard for hospital assessment so that the results produced can be an overall basis for all aspects, both financial and employee.

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