

An Analysis Operational of Strategic Plan Based on Balance Score Card Perspective with Hospital Performance in Pabatu Hospital, Tebing Tinggi City 2021

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Abstract

Performance appraisal using the Balanced Scorecard method comprehensively measure hospital performance from both the financial and non-financial sectors. As a health service company, it must have a comprehensive, coherent, balanced and measurable performance appraisal system. This study aims to analyze, test, and measure hospital performance using the Balanced Scorecard case study at Pabatu General Hospital. The problem is the research is formulated as follows: how is the performance of the Pabatu General Hospital for the 2018-2020 period based on the Balanced Scorecard. The assessment is carried out from four perspectives, namely financial perspective, customer perspective, internal business perspective, and growth and learning perspective. Hospital performance from the customer perspective in 2018-2020 for the percentage of customer retention is still not good, customer acquisition has been very good and customer satisfaction is quite good. Performance from an internal business perspective in 2018 – 2020 is not good where the percentage values of BOR, BTO, and TOI, are not by the standards of the Ministry of Health. Performance from the perspective of growth and learning at Pabatu General Hospital in 2018-2020 shows a fairly good percentage.

Keywords

Performance; balanced scorecard; financial perspective; customer perspective; internal business perspective; growth; learning perspective



I. Introduction

Good corporate governance is a condition that must be realized by the organization in order to achieve maximum performance. The embodiment of good organizational governance is influenced by the ability of its leaders to bring and invite all of its resources to the organization's goals, namely its vision and mission. There are organizational challenges to achieve better performance, which is expected from internal and external parties of the organization. To be able to meet these demands and expectations, the organization must have a "competitive advantage", which is an organizational advantage that is not easily rivaled by competitors. (Bidayati, 2017)

Performance measurement systems in financial aspects are common. A performance-based system is needed to improve organizational performance. Good performance must have a reliable and quality performance measurement system, so it is necessary to use performance measures that do not only rely on financial aspects but also pay attention to non-financial aspects. This prompted Kaplan and Norton (2000) to design a more comprehensive performance measurement system called the Balanced Scorecard. The Balanced Scorecard concept developed is one method of measuring performance by including four aspects/perspectives in it, namely:

1. Financial perspective (financial perspective)
2. Customer perspective (customer perspective)
3. Internal business perspective (internal business process perspective) and
4. Learning and growth perspective (learning and growth perspective).

Hospital is a health service institution that provides complete individual health services that provide inpatient, outpatient, and emergency services. Hospitals have several types of services including medical services, medical support services, care services, rehabilitation services and so on (Permenkes 4 of 2018). The hospital is a system where there is a process of converting income into output. The main inputs are patients, doctors, nurses, other employees, infrastructure. The output is the process of health services (Sabarguna, 2008).

Pabatu General Hospital is a Type C Hospital located in Kedai Damar Village, Tebing Tinggi District, Serdang Bedagai Regency in North Sumatra Province which was established in 1994. So far, Pabatu General Hospital has not implemented the Balanced Scorecard method as a method of measuring company performance, measuring Pabatu General Hospital's performance is only seen from financial measures and performance measures based on government standards. In measuring performance at the Pabatu General Hospital using performance measurements on financial measures using financial ratios, while for government standards the hospital uses service standard indicators set by the government, namely Bed Occupancy Rate (BOR), Average Length of Stay (ALOS), Turn Over Interval (TOI), Net Death Rate (NDR), Gross Death Rate (GDR). In measuring the performance of a company that refers to performance measurement with financial measures and indicators contained in the service standards set by the government, the performance measurement is still not able to reflect the actual performance of the hospital because there are other aspects that have not been included in the assessment criteria. hospitals, for example, such as customer satisfaction, employee retention and other aspects that can still be used as indicators of a company's performance measurement in determining its performance so that the hospital's performance measurement can be comprehensive (comprehensive).

II. Review of Literature

2.1 Strategic Planning

Suyatno et al (2018: 55) suggest that planning or planning is one of the functions of management which includes organizing, implementing and supervising. Strategy is essentially planning and management to achieve a goal. However, to achieve this goal, the strategy does not function as a road map that only shows directions, but must be able to show tactics and operations. (Effendi, 2011).

Strategic planning is the foundation of planning activities that begins with a statement of the mission, scope and goals of the organization, then briefly outlines the strategies to be followed to achieve the stated objectives of the organization. (Munandar, 2013).

That the entire strategic planning process can be summarized by answering the following three questions:

- a. Where is the current position of the organization?
- b. Which direction does the organization want to take
- c. How the organization goes to plan strategic planning as a process for analyzing the situation and developing decision-making procedures within an organization.

2.2. Definition of Strategic Management

Strategic management is a series of basic and comprehensive decision-making activities, accompanied by the determination of how to implement them, which are made by the leadership and implemented by all members of the organization (Yunus, 2016). According to Roudledge Schuler (2010) in (Yunus, 2016), "the meeting point formulated by an organization between its internal resources and expertise and the opportunities and risks that are formed through its external environment". Meanwhile, David (2012) in Yunus (2016: 5) defines strategic management as the art and science of formulating, implementing, and evaluating cross-functional decisions that enable the organization to achieve its goals.

From a fairly broad understanding, it shows that strategic management is an activity in making decisions that are fundamental, comprehensive, and accompanied by the determination of how to implement it, which is made by the leadership and is also carried out by all parties involved in the company in order to achieve the expected goals.

2.3. Dimensions of Strategic Management

Based on the understanding and characteristics, it can be concluded that strategic management has several dimensions or is multidimensional. The dimensions in question are (Siagian, 2008):

1. Dimensions of Top Management Engagement

One of the characteristics of strategic decisions is that they involve all aspects of the organization. Because only at the top management level will appear all forms of implications and ramifications of various challenges and demands of the internal and external environment that are very likely not seen by lower level managers. In addition, only top management has the authority to allocate the facilities, infrastructure, and other resources needed to implement the decisions that have been taken.

2. Dimensions of Fund Allocation, Facilities and Infrastructure

Here top management acts as an integrator from various work units who feel entitled to the management of funds, facilities, infrastructure and labor from other work units in the organization. This depends on the nature of the assignment, objectives and time constraints, it is possible that one work unit is needed as "the most important" at certain moments, but at other times it is another work unit that is strategic.

3. Strategic Decision Time Dimension

One of the characteristics of strategic decisions is that the time span is relatively far in the future, whether it is five years or ten years, it could even be more. It is important to note that once top management makes a strategic decision, it is on the basis of that decision that the image of the organization is created and maintained.

4. Future Orientation Dimension

Here an organization needs a reliable manager who has an anticipatory and proactive attitude. Because with an anticipatory and proactive attitude, management will be better prepared to respond to changes that will occur and will not be faced with "imminent" situations. Organization must have a goal to be achieved by the organizational members (Niati et al., 2021). The success of leadership is partly determined by the ability of leaders to develop their organizational culture. (Arif, 2019).

5. Consequences of Multifaceted Strategic Issues

One dimension of strategic decisions is integrative and coordinating, because strategic decisions usually span all components or elements of the organization.

6. External Environment Dimension

An organization usually affects its environment and is definitely influenced by external conditions whose factors are generally beyond the control of the organization concerned. For this reason, in order for the organization to succeed in achieving the success it desires in the future, these external factors must be carefully considered.

2.4. Financial Perspective

From a financial perspective, in measuring the financial performance of government organizations, one of the concepts used is the concept of value for money. The concept of value for money is a concept to measure the economy, effectiveness, and efficiency of the performance of programs, activities and organizations. This concept is important in public organizations, so it is often called the core of public sector performance measurement. Value for money also implies an appreciation of the value of money (Halim and Kusufi, 2012). To measure the financial perspective, this is done using an instrument measuring value for money or 3E, the instrument consists of 3E, namely:

a. Economic Ratio

Economic measure as a comparison between secondary inputs (raw materials, personnel, and infrastructure) with primary inputs (cash). In the context of government organizations, the economic measure is in the form of how much budget is allocated to finance certain activities. If the resources spent are below the budget, there will be savings, whereas if the resources are above the budget, there will be waste (Halim and Kusufi, 2012).

Formula:

$$\text{Economic Ratio} = \frac{\text{realisasi biaya}}{\text{Anggaran yang ditetapkan}} \times 100\%$$

b. Efficiency Ratio

Efficiency is an important aspect of the three value for money topics. Efficiency is measured by the ratio between output and input. The greater the output compared to the input, the higher the level of efficiency of an organization. Efficiency measures measure how well the organization is able to utilize its resources to produce output (Halim and Kusufi, 2012).

Formula :

$$\text{Efficiency ratio} = \frac{\text{Pengeluaran Institusi}}{\text{Realisasi Pendapatan}} \times 100\%$$

c. Effectiveness Ratio

Effectiveness is a measure of the success of an organization in achieving its goals. If the organization succeeds in achieving its goals, the organization runs effectively. Effectiveness only looks at whether an activity has achieved the activities that have been set. Effectiveness measures measure the end result of a service associated with its output (Halim and Kusufi, 2012).

Formula :

$$\text{Effectiveness Ratio} = \frac{\text{Realisasi Pendapatan}}{\text{Target Pendapatan yang ditetapkan}} \times 100\%$$

2.5. Internal Business Process Perspective

In this dimension, it will be measured using ratios with standards set by the government. The internal business perspective can be measured by measurement standards according to the regulation of the Minister of Health of the Republic of Indonesia Number 1171/Menkes/Per/VII/2011, including:

a. Outpatient Indicator

The outpatient indicator is a comparison of the number of outpatient visits in the current year with the number of outpatient visits in the previous year.

Formula :

$$\text{Outpatient Visit} = \frac{\text{Jumlah Pasien Tahun Berjalan}}{\text{Jumlah Pasien Tahun Sebelumnya}} \times 100\%$$

b. Hospitalization Indicator

- BOR (Bed Occupancy Ratio): the number of bed usage
BOR (Bed Occupancy Ratio) is the percentage of bed usage at a certain time. This indicator provides an overview of the level of utilization of hospital beds. The ideal BOR parameter value is between 60-85%.

Formula:

$$\text{BORR} = \frac{\text{Jumlah hari perawatan rumah sakit}}{\text{Jumlah tempat tidur} \times \text{jumlah hari dalam satu periode tertentu}} \times 100\%$$

- AvLOS (Average Length of Stay): the average length of stay of the patient
AvLOS (Average Length of Stay) is the average length of stay of a patient. This indicator provides an overview of the level of efficiency, can also provide an overview of service quality, when applied to certain diagnoses can be used as things that need further observation. ideally between 6-9 days.

Formula:

$$\text{AvLOS} = \frac{\text{Jumlah Lama perawatan}}{\text{Jumlah Pasien Keluar (hidup + mati)}} \times 100\%$$

- TOI (Turn Over Interval): Turnover grace
TOI (Turn Over Interval) is the average day that the bed is not occupied, from being filled to the next filled time. This indicator gives an idea of the efficiency level of bed use. Ideally the bed is empty / unfilled in the range of 1-3 days.

Formula :

$$\text{TOI} = \frac{(\text{Jumlah tempat tidur} \times \text{jumlah hari}) - \text{Hari Perawatan}}{\text{Jumlah pasien keluar (Hidup + Mati)}}$$

- BTO (Bed Turn Over): Bed turnover rate
BTO (Bed Turn Over) is the frequency of use of a bed in one period, the number of times a bed is used in a certain unit of time. Ideally, in one year, one bed is used 40-50 times on average.

Formula :

$$\text{BTO} = \frac{\text{Jumlah pasien keluar (Hidup+Mati)}}{\text{Jumlah Tempat Tidur}}$$

- NDR (Net Death Rate): net death rate
NDR (Net Death Rate) is the death rate 48 hours after being treated for every 1000 patients discharged. This indicator provides an overview of the quality of service in the hospital. Ideally, the NDR rate is <25%.

Formula :

$$\text{NDR} = \frac{(\text{Jumlah Pasien Mati} > 48 \text{ Jam})}{\text{Jumlah Pasien Keluar (Hidup + Mati)}} \times 1000\%$$

- GDR (Gross Death Rate): gross death rate
GDR (Gross Death Rate) is the general mortality rate for every 1000 patients discharged. This indicator provides an overview of the quality of hospital services. The ideal GDR value should be no more than 45 per 1000 patients discharged, unless special events occur such as disease outbreaks, natural disasters, wars and others. Ideally the GDR rate is < 45%.

Formula :

$$\text{GDR} = \frac{\text{Jumlah Pasien mati seluruhnya}}{\text{Jumlah Pasien Keluar (Hidup + Mati)}} \times 1000\%$$

III. Research Method

The type of research used is descriptive analysis research using quantitative and qualitative approaches to measure the performance of Pabatu General Hospital based on the Balanced Scorecard approach. This study uses secondary data by measuring performance based on four balanced scorecard perspectives, namely financial perspective, customer perspective, internal business process perspective, and learning and growth perspective.

The population of employees in 2021 is 149 people with the following classification.

a. The number of employees is 149 people

Determination of the sample taken from all members of the population is used as a sample. In conclusion, the sample amounted to 149 people.

- a) Primary data was obtained by interviewing the Deputy Director for Medical and Nursing Services, Deputy Director for Human Resources and Education, Finance Staff, Medical Record Staff, and questionnaires distributed to medical staff, paramedics, non-nursing paramedics, administrative staff at Pabatu General Hospital.
- b) Secondary data was obtained through searching documents collected from financial reports, medical record reports, and staffing reports at Pabatu Hospital.

Table 1. Measurement of Financial Perspective Variables

Variable	How to Measure	Measuring instrument	Measurement Results	Measuring Scale
Economy	$\frac{\text{Realisasi Biaya}}{\text{Anggaran yang ditetapkan}} \times 100\%$	2018-2020 Financial Report	<80% Very Economic 80%-85% Economical 80%-90% Enough Economical 90%-95% No Economical >95% Very No Economical	interval
Efficiency	$\frac{\text{pengeluaran institusi}}{\text{Realisasi Pendapatan}} \times 100\%$	2018-2020 Financial Report	<100% Very Efficient 100%-110% Efficient 110%-120% Enough Efficient 120%-130% No Efficient >130% Absolutely not Efficient	interval
Effectiveness	$\frac{\text{Realisasi Pendapatan}}{\text{Target Pendapatan yang ditetapkan}} \times 100\%$	2018-2020 Financial Report	>95% Highly Effective 80%-95% Effective 65%-80% Enough Effective 50%-65% No Effective <50% Very No Effective	interval

IV. Result and Discussion

4.1 Description of Research Site

The existence of Pabatu Hospital as a referral center for PTP VI was ratified based on the Decree of the Board of Directors No. 06.Dir/Kpts/14/1994. In 1996, PTPN IV was established based on Government Regulation (PP) No. 12 of 1996, as stated in the deed of establishment before Notary Harun Kamil, SH No. 37 dated March 11, 1996, and has obtained approval from the Minister of Justice of the Republic of Indonesia through Decree No. C2-8332.HT.01.01.TH.96 dated August 8, 1996 and has been announced in the State Gazette of the Republic of Indonesia No. 81 dated October 8, 1996, Supplement No. 8675/1996. PTPN IV is a merger of three State-Owned Enterprises (BUMN), namely PTP VI, PTP VII and PTP VIII. The merger of the three SOEs is stipulated in Government Regulation No. 9 of 1996. Based on the PP, After the company is established, the three SOEs that have been merged are declared disbanded and all matters and obligations are transferred to the company. This includes RS.Pabatu.

With the Decree of the Board of Directors of PT. Perkebunan Nusantara IV (Persero) No. 04.12/Kpts/R/46/VIII/2009 regarding the dissolution of the Group VI Business Unit on August 31, 2009, the administration of charging patient fees was originally carried out by GUU-VI, since August 31, 2009 the administration has been under three housing units. PTPN IV hospital, one of which is RS.Pabatu. With the issuance of the Decree of the Board of Directors above, the Medan Polyclinic is operationally under the responsibility of Pabatu Hospital.

Then with the decision of the Minister of Law and Human Rights of the Republic of Indonesia No. AHU-0002127.AH.01.01 of 2015 according to a copy of Deed No. 03 dated January 8, 2015 in front of Notary Ihdina Nida Marbun, SH, the establishment of PT Prima Medica Nusantara was legalized which oversees three hospitals, one of which is Pabatu Hospital.

Establishment of PT. Prima Medica Nusantara (PT. PMN) as a subsidiary of PT Perkebunan Nusantara IV in the management of the Hospital Unit is a follow-up to the implementation of Law no. 44 of 2009 concerning Hospitals in article 7 requires hospitals established by the private sector to be in the form of legal entities whose business activities are only engaged in the hospital sector.

In accordance with the Decree of the Board of Directors of PT Perkebunan Nusantara IV Number: 04.15/Kpts/25/II/2015 dated 26 February 2015 concerning the Spin Off of Pabatu Hospital Units, Laras Hospital Units, and Laras Hospital Units from PT Perkebunan Nusantara IV, then the operational management of the Hospital Unit, Puskesmas and Mandiri Polyclinic PT Perkebunan Nusantara IV as a result of the spin-off was transferred to PT Prima Medica Nusantara (PT PMN) for the implementation of health services, especially for PTPN IV employees and retirees and their bodies.

Pabatu General Hospital is a class C hospital built on a land area of 25,000 m², with a building area of 7,674.17 m², Pabatu General Hospital is located in Kedai Damar Village, Kec. Tebing Tinggi, Kab. Serdang Bedagai. In carrying out its functions, the Pabatu General Hospital forms outpatient and inpatient services for the surrounding community.

Geographically, the location of the activities of the Pabatu General Hospital is at the coordinates of N : 03016' 51.83", E : 098006'0238" with the following regional boundaries:

- East side : PTPN IV Palm Oil Plantation
- West : Palm Oil Plantation PTPN IV

- North : Residential Settlement
- South: Residential Settlement

4.2. Vision, Mission, Goals, Motto and Values of Pabatu General Hospital

1) Pabatu General Hospital Vision

The vision formulated is a description of the future state desired by Pabatu Hospital. Adhering to the mission mandated by shareholders to management Hospital Pabatu, and taking into account the opportunities and challenges provided by the environment, as well as the strengths and weaknesses of existing organizations, the Vision that must be achieved Hospital Pabatu for the next five years is "Becoming an Excellent, Competitive and Professional Hospital".

As a service institution assigned to the health sector, Pabatu RSU proactively plays a role in determining the direction of excellent service.

2) Pabatu General Hospital Mission

Mission Hospital Pabatu, a mandate that must be carried out by current and future management are:

- a. Providing excellent health services
- b. Providing friendly and welcoming health services
- c. Build human resources of high quality and integrity.
- d. Destination Pabatu General Hospital

Based on the mission and vision above, the goals of Pabatu Hospital can be formulated as follows:

- a. The realization of a hospital business that is profitable, but without leaving the existing social functions.
- b. Expand market share through aggressive marketing efforts.
- c. The implementation of excellent health services for the community.
- d. Implementation of services with innovative concepts.

3) Pabatu General Hospital Motto

Pabatu Hospital's motto is "Never ending to serve"

4) Pabatu Hospital Values

To be able to carry out the mission and realize the company's vision above, it is necessary to have values that serve as guidelines for behavior in work that must be shared by all members of the company.

4.3 Hospital Performance from a Financial Perspective

Pabatu General Hospital for the last three years, 2018 - 2020, used performance measurements from a financial perspective assessed using the Value for Money instrument consisting of economic ratios, efficiency ratios, effectiveness ratios. The results of the general financial perspective assessment of Pabatu Hospital show that it has been economical, this can be seen from the results of the research that the realization of expenditure is always less than or equal to 100% and never more than 100%.

The strategy applied by RSU. Pabatu in managing expenditure realization for the last three years is very good. In general, the performance of the financial perspective in 2018 and 2019 was not very economical. The company's financial performance is said to be very uneconomical if the value of the economic ratio is $>95\%$. The results showed that in 2018 the economic ratio was 99.07% and in 2019 the economic ratio was 110.9% this shows that these two years are very uneconomical and in 2020 the economic ratio is 94.02% this shows not economical. The company's financial performance is said to be economical if

the value of the economic ratio is 80% - 85%. As for the economic ratio that has not yet reached economic, this is because the realization of the hospital budget that has not been optimal can be caused by changes in regulations, budget efficiency and additional revenue. Basically, the hospital budget is determined according to the hospital's planning and needs.

The problem of the unrealized budget is probably caused when determining the budget. Determination of the budget will usually coordinate with the finance department. Improving the ability of human resources in terms of managing finances is one of the efforts to overcome this problem. For example, by providing training to finance employees by learning how to plan budgets and realize budgets so that hospitals are able to estimate revenues and expenditures. The problem of the unrealized budget is probably caused when determining the budget. Determination of the budget will usually coordinate with the finance department. Improving the ability of human resources in terms of managing finances is one of the efforts to overcome this problem. For example, by providing training to finance employees by learning how to plan budgets and realize budgets so that hospitals are able to estimate revenues and expenditures. The problem of the unrealized budget is probably caused when determining the budget. Determination of the budget will usually coordinate with the finance department. Improving the ability of human resources in terms of managing finances is one of the efforts to overcome this problem. For example, by providing training to finance employees by learning how to plan budgets and realize budgets so that hospitals are able to estimate revenues and expenditures.

V. Conclusion

Based on the discussion of the research results, several conclusions can be drawn as follows:

a. Financial Perspective

Pabatu General Hospital's performance from a financial perspective is generally good. Pabatu Hospital's performance is seen from a financial perspective using Value for Money instruments consisting of: economic ratios, efficiency ratios and effectiveness ratios.

1. For the economic ratio, the 2018-2020 hospital performance is not yet economical. The results show that the realization of expenditure is always smaller than the budget but the value of the economic ratio is always greater than 95%. The company's financial performance is said to be very uneconomical if the value of the economic ratio is $>95\%$.
2. For the efficiency ratio, the 2018-2020 hospital performance is very efficient. The results showed that the efficiency of hospital performance was never more than 100%.
3. For the effectiveness ratio, the 2018-2020 hospital performance is very effective. The results showed that the effectiveness of hospital performance obtained a large effectiveness ratio value of 95% ($> 95\%$).

b. Customer Perspective

The performance of Pabatu Hospital from a customer perspective with indicators of customer retention, customer acquisition and customer satisfaction in general has a good performance. The following describes each indicator of customer perspective:

1. The results of customer retention measurements show that the overall performance of Pabatu Hospital 2018 - 2020 to retain old customers is quite good. The results showed that in the last three years the number of patients had fluctuated in 2018, namely 73.84%. However, in 2019 the percentage of customer retention increased by 137.08%. In 2020 the percentage of customer retention decreased to 87.96%.

2. The results of customer acquisition measurements show that the performance of the Pabatu RSU 2018-2020 shows good performance. The percentage value of acquisitions from year to year has increased in percentage. The results showed that the percentage of customer acquisition is always above 30%. In 2018 it was 71.66%, in 2019 it was 76.87%, and in 2015 it was 77.72%.
3. The results of the measurement of customer satisfaction show that the performance of Pabatu Hospital has an average value of 3.64. The results showed that the indicators of customer satisfaction from 5 variables, namely physical form (tangibles), reliability (reliability), responsiveness (responsiveness), assurance (assurance) and empathy (emphaty) are generally quite good.

c. Internal Business Process Perspective

Pabatu Hospital's performance is seen from the perspective of internal business processes with indicators of BOR, AvLOS, TOI, BTO, GDR and NDR. The indicators for inpatient services, namely BOR, TOI, and BTO, Pabatu Hospital, are not good. The results showed that the percentage of BOR (percentage of use of full beds) in 2018 was 42.50%, in 2019 it was 52.00%, and in 2020 it was 45.00%. Meanwhile, the MOH ideal number for the BOR indicator is 60-80%. The BOR indicator at Pabatu Hospital does not meet the MOH ideal. The TOI (average bed time) in the last three years at Pabatu General Hospital does not match the MOH ideal (1-3 days). In the last three years, 2018 – 2020, the TOI of Pabatu Hospital has always been more than 1 – 3 days. 2018 is 4 days, 2019 is 6 days and 2020 is 5 days. BTO (Bed Productivity) Pabatu Hospital for the last three years in 2019 which meets the Ministry of Health's ideal number (40-50 times/year). The BTO of Pabatu Hospital in 2018 was 30 times/year, in 2019 it was 40 times/year and in 2020 it was 35 times/year.

d. Growth and Learning Perspective

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