



# Balanced Scorecard Approach At Regional General Hospital As Regional Public Services Agencies

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## ABSTRACT

The research aims to analyze the performance of the Regional Public Service Agency specifically at the A.M Parikesit's Tenggarong Regional General Hospital, East Kalimantan, using the Balanced Scorecard as its approach. The type of research used is descriptive quantitative and the data collected in the form of primary and secondary data. Secondary data was obtained from financial statements, medical record reports, HR and Training reports and patient questionnaire data. Meanwhile, primary data were obtained from questionnaires of hospital employees distributed. The respondents of the study were 100 patient respondents and 188 employee respondents. The results showed that the performance of A.M. Parikesit Hospital based on the Balanced Scorecard approach was quite good. There are 2 perspectives that are classified as good and there are 3 other perspectives that are classified as less good. Of course, this is a reference for future development and improvement. However, this means that in each perspective special attention is needed, so that the weaknesses that occur can be evaluated and improved.

**Keywords:** Balanced Scorecard, Performance, Regional General Hospital, Regional Public Service Agency

## INTRODUCTION

The Regional Public Service Agency (BLUD) is a regional apparatus work unit, or regional apparatus work unit within the local government, to provide services to the community in the form of providing goods and/or services sold without prioritizing profits and running a business in accordance with the principles of efficiency and productivity (Aulia & Hasibuan, 2023). In relation to the Regional Public Service Agency, medical services in hospitals are one of the services provided to the community. Hospitals as service institutions have different goals from businesses in general that prioritize profit generation from their operations by focusing on aspects of community service. A.M Parikesit is a Regional General Hospital in Tenggarong which is a hospital owned by the Kutai Kartanegara Regency government and is one of the health service providers in the city of Tenggarong. A.M. Parikesit is inseparable from the demands of the quality of health service delivery in accordance with the needs and expectations of the community.

Based on the 2022 Government Agency Performance Accountability Report (LKjIP) of the A.M Parikesit Regional General Hospital, there is information on the absorption of the 2022 direct expenditure budget of Rp 243,559,096,565 or 80.97% of the total budget allocated including the Regional Public Service Agency. The facts that have occurred show that public sector performance measurement is multidimensional, so measurements assessed with a single indicator from a financial aspect are not enough to show performance comprehensively. Formal performance measurement systems can be established to communicate strategy and as a better organizational management tool. Therefore, a performance measurement system is a system aimed at helping managers assess the achievement of their strategies through financial and non-financial measurement tools that are applied consistently and thoroughly. Balanced scorecard is an alternative approach in measuring performance that is applied as a power measurement system. We can see the advantages of the Balanced Scorecard from a broader performance perspective than before. In the Balanced Scorecard, companies are not encouraged to only improve performance on one or two perspectives, but are encouraged to improve all existing perspectives. In the Balanced





Scorecard, if there is one perspective whose performance is lacking, it will affect all the other perspectives. We can also see the superiority of the Balance Scorecard from its ability to measure targets that are difficult to measure only by finance alone. Strategic targets from the customer perspective, business/internal processes, as well as learning and growth are targets that are not easy to measure, but in the Balance Scorecard the targets are in the third The non-financial perspective is determined in size so that it can be managed, so that it can be realized. This is because the balanced scorecard is an approach that combines long-term strategic objectives with short-term events. Therefore, the balanced scorecard makes it possible to measure what has been invested in the development of human resources, systems and procedures for good performance in the future.

The Balanced Scorecard has four perspective measures: customer perspective, financial perspective, internal business process perspective, learning and growth perspective. It has four perspective measures, including: customer perspective, financial perspective, internal business process perspective, learning and growth perspective. Research related between performance and balanced scorecard includes; Fintari & Fachrizal (2018); Hartati (2012), Waskito & Agustina (2015). The results of the study above stated that the performance consisting of the customer perspective, financial perspective, internal business process perspective, to the learning and growth perspective above is said to be good even though the objects in the study are different. While the results of the study Hawa (2016) and Nur (2016) mentioned that the performance of internal business processes is not good and needs to be improved, but the other three perspectives are good. Then Wulandari (2010) mentioned that there are significant differences in the learning and growth perspective and the internal business process perspective while the financial perspective and the customer perspective do not experience significant differences. The results of the study Surya (2014) stated that the financial perspective decreased, but for the other three perspectives it produced good performance. From a customer perspective, hospital performance seen from liquidity ratios, solvency ratios and activity ratios is classified as good. Meanwhile, seen from the Cost Recovery Rate (CRR), it is classified as not good. From a customer perspective, the results of measuring customer retention and customer acquisition show that the performance of RSUD Dr. Soegiri is considered good. Meanwhile, the results of measuring customer satisfaction show that the performance of RSUD Dr. Soegiri is quite good. on the Perspective of Internal Business Processes, Performance of RSUD Dr. Soegiri is seen from an internal business process perspective with the indicators BOR, AvLOS, BTO, TOI, NDR and GDR having poor performance. And the Performance of Dr. Soegiri is seen from a growth and learning perspective with indicators of employee satisfaction, employee retention and employee training generally having good performance. With the analysis of performance at the hospital, it can be used as one of the input materials in taking the next strategic steps in order to realize the vision, mission and goals of the hospital. This research is distinguished by at A.M. Parikesit Regional General Hospital as an object with a research period of 1 year (2022) and adds the ratio of employee productivity to the perspective of learning and growth.

### LITERATURE STUDY

Stewardship theory is a description of a situation where management is not motivated by individual goals, but for the benefit of the organization which focuses more on the main outcome goals (Donaldson & Davis, 1991). The meaning of other words stewardship theory is that there is a strong relationship between organizational satisfaction and success. Organizational success describes the maximization of the utility of the principals and management groups. Maximizing the utility of the group will ultimately maximize the interests of individuals present in the organizational group (Davis, Schoorman, & Donaldson, 1997).

Early development, accounting for public sector organizations was useful to meet the information needs between stewards and principals. Regional public service agencies are related to public sector organizations, namely to provide services to the community without prioritizing profit-seeking and in the implementation of their activities based on the principles of efficiency and productivity. One of the services provided to the community is hospital health services. Regional public hospitals as regionally owned health service institutions aim primarily to obtain profits from

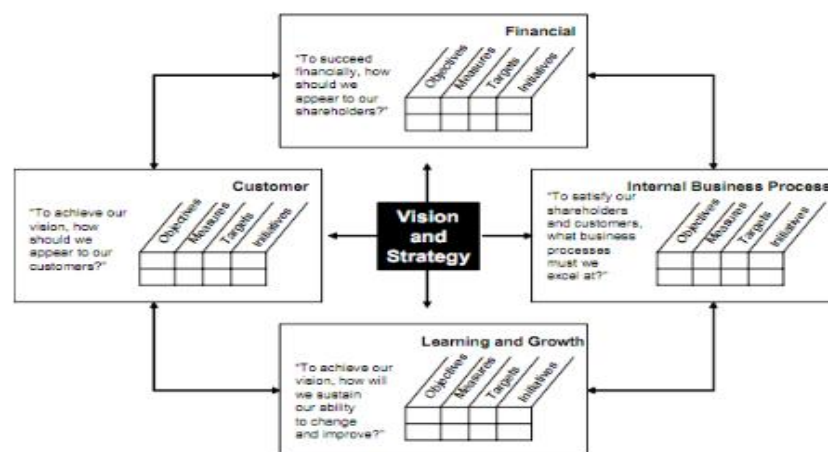


their business operations (profit oriented) which emphasizes more on aspects of service to the community (public / service oriented). Stewardship theory is a model that can be applied in public sector organizations, especially health service institutions, namely regional public hospitals that have been included in the category of regional public service agencies. The stewardship theory of this study is that it can explain the existence of regional public hospitals as a local government-owned health institution that can be trusted to provide good health services for the public, able to make financial accountability entrusted to it, so that economic goals are met and public welfare and health can be achieved optimally.

Performance Theory is the result of work that has a strong relationship with organizational strategic goals, customer satisfaction and economic contribution (Rachmaliya & Efendi, 2017). The performance stated by McKay, et al (2021) is called the achievement or level of success of individuals and groups of individuals. Achievement can be known when an individual or group of individuals has a set standard for success. The form of goals, the objectives to be achieved are expressed as success criteria . Performance is described through the level of achievement of the implementation of performance policy programs in an organization that aims to realize the vision and mission of the organization, the strategic plan of an organization.

Entities related to its activities that seek to produce public goods and services that meet public needs and rights are called the public sector (Kozuch, Wąsowicz & Rosiek, 2023). Local public goods and public utility services in municipalities (urbanized areas). In Public Goods and the Fourth Industrial Revolution. Taylor & Francis. The public sector said by Ostrom & Ostrom (2019) is to provide goods or services to the public related to the public interest and paid for through taxes or other state revenues regulated by law. Performance measurement is a method or tool used to record and evaluate the achievement of the implementation of activities based on goals, objectives, and strategies (McKay, et al. 2021) so that decision making and accountability can be improved. Public sector performance measurement according to Lombi et al, (2022) aims to determine the level of achievement of organizational goals, Provision of learning facilities for employees, Performance improvement in the next financial year, Provide systematic consideration when determining rewards and punishments, Motivate employees, Create public accountability.

Balanced Scorecard is a strategic management system (Strategic Based Responsibility Accounting System) that balances the mission and strategy of the organization with the company's operational objectives and performance indicators from two financial and non-financial perspectives short and long term as well as internal and external (Dwiputri, Utami & Sarjana, 2023). Quezada & Reinao (2019) explained that the Balanced Scorecard can be measured using four perspectives:



Picture 1. Balanced Scorecard



The customer perspective which means that the hospital must be able to satisfy and maintain customer loyalty. The study used three measures that have been used in almost all research published to date: Customer Retention, Customer Acquisition, and Customer Satisfaction to measure customer perspective.

**Customer Retention**, Customer Retention is the level of the company's ability to retain customers.

**Customer Acquisition**, Customer Acquisition is the level of the number of new customers or the number of sales to new customers in an existing segment.

**Customer Satisfaction**, Customer Satisfaction is the level of customer satisfaction with certain performance criteria, such as the level of service. Measurement Scale 1-5

1 = Very Dissatisfied

2 = Not Satisfied

3 = Quite Satisfied

4 = Satisfied

5 = Very Satisfied

The financial perspective analyzes the extent to which regional public hospitals implement it using appropriate and correct implementation rules. Allows knowing how good or bad the financial situation is, which may reflect the performance of the work over a certain period of time. Based on Minister of Home Affairs Regulation number 79 of (2018), regional hospitals with the status of regional public service agencies can measure their financial performance against their performance level by: a) achievement of performance or work results from services provided (profitability); (b) fulfillment of short-term obligations (liquidity); (c) fulfillment of all obligations (solvency); and (d) the cost of the fund's ability to obtain services. The internal business process perspective is the process that supports the creation and delivery of a value proposition that satisfies market segments and achieves the hospital's expected financial goals.

**Current Ratio**, Current ratio is the ability of A.M. Parikesit Regional General Hospital to finance operations and meet financial obligations when billed. Comparison between current assets and short-term liabilities.

**Solvency Ratio**, Solvency Ratio is the amount of financing the total wealth of the hospital is financed from own capital.

**Profitability (ROA)**, Profitability is assess the hospital's ability to obtain business results from the services provided.

**Collection Periode**, is Measure how long funds are invested in receivables or how long receivables are collected.

**Turnover Asset**, turnover assets is Measures the number of times funds invested in assets rotate in a year.

**Cost Recovery rate**, is the ability to receive from services to finance expenses.

In the perspective of internal business processes based on the Regulation of the Minister of Health Number 1171 of (2011) many indicators can be used to assess hospitals, the most commonly used are: BOR (Bed Occupancy Ratio), AvLOS (Average Length of Stay), TOI (Turn Over Interval), BTO (Bed Turn Over), NDR (Net Death Rate), GDR (Gross Death Rate).

**BOR (Bed Occupancy Ratio)**, is percentage of bed usage in a given unit of time.

**AvLOS (Average Length of Stay)**, is the average length of stay of a patient.





**TOI (Turn Over Interval)**, is the span of time that a bed is unoccupied, from when it has been filled to when it is next filled.

**BTO (Bed Turn Over)**, is frequency of bed use at one period.

**NDR (Net Death Rate)**, is The mortality rate is 48 hours after treatment for every 1000 patients discharged.

**GDR (Gross Death Rate)**, is the mortality rate is common for every 1000 sufferers out.

In addition, the perspective of learning and growth, which includes management that identifies the infrastructure that hospitals must build to maintain growth and development in the long term. The learning and growth process aims in driving to achieve the excellence of all three perspectives of finance, customer, internal business processes (Quezada & Reinao, 2019). In this study the perspective of learning and growth benchmarks used are: employee satisfaction, employee retention, employee productivity and training.

**Employee satisfaction**, is pre-conditions for increased productivity, responsiveness, quality and customer service. . Measurement Scale 1-5

1 = Very Dissatisfied

2 = Not Satisfied

3 = Quite Satisfied

4 = Satisfied

5 = Very Satisfied

**Employee Retention**, is the ability of the hospital to retain as long as possible the employees of interest.

**Employee productivity**, As a result, the overall impact of efforts to improve employee morale and expertise, innovation, internal processes, and customer satisfaction levels.

**Training**, is improved quality and productivity, decreased waste and maintenance costs, decreased number of work accident costs, decreased employee turnover, decreased work absenteeism and increased job satisfaction.

## METHOD

Descriptive quantitative is the approach used in this study where this is done by analyzing ordinal data from respondent questionnaire responses and numerical data obtained during data collection. The explanation of the situation to be researched is also supported by literature studies, thus further strengthening the analysis obtained by researchers in making a conclusion in the research results. The source of data used in this study is secondary data obtained from the A.M Parikesit regional general hospital in 2022, consisting of financial statements, medical record reports, staff and training reports, and patient satisfaction reports. Primary data were obtained from the distribution of questionnaires to A.M. Parikesit hospital staff. This study focuses on analyzing the performance of A.M. Parikesit Hospital with a Balanced Scorecard approach seen from 4 perspectives, namely financial perspective, customer perspective, internal business process perspective, and learning and growth perspective. This study used two populations, namely patients and employees in the A.M Parikesit area general hospital. For the patient population, 2022 data was used in the A.M. Parikesit Hospital system, due to conditions that made it impossible to distribute questionnaires directly to patients amid the Covid-19 pandemic. The population of patients who have been treated in 2022 was 201.739 people and the total population of employees of A.M Parikesit Hospital in 2022 based on the profession of employees was 897 people.

There are 100 samples of patients at A.M Parikesit Hospital. In order to avoid data invalidity, the sample of employees of A.M Parikesit Hospital based on profession was taken as many as 188 people. The data used in 2022 with a data collection period of January – February. The sample size is calculated using the Slovin formula with the desired error rate of 10% and sampling using a simple/proportionate random sampling technique because sampling is done randomly/proportionally regardless of the strata present in the population.





**Table 1. Population and Sample Based on Service Installation**

Installation Services	Populations (People)	Sample
Outpatient/poly	127.651	$=201.739 / (1 + (201.739 \times 10\%))$ $= 201.739 / (1 + (201.739 \times 0,1^2))$ $= 201.739 / (1 + (201.739 \times 0,01))$ $=201.739 / (1 + 2017,39)$ $= 201.739 / 2018,39)$ $= 99,95$
Emergency Department	48.895	
Hospitalization	25.193	
<b>SUM</b>	<b>201.739</b>	<b>100</b>

Source: Data Processed, 2022

**Table 2. Population and Sample Based on Employee Profession**

Profession of Officer	Populations (People)	Sample
Struktural	22	$=897 (1 + (897 \times 10\%))$ $= 897 / (1 + (897 \times 0,1^2))$ $= 897 / (1 + (897 \times 0,01))$ $=897 / (1 + 8,97)$ $= 897 / 9,97$ $= 91$
Specialist Doctor	45	
General Practitioner/Dentist	29	
Nurse/Midwife	407	
Support	110	
Non Health	284	
<b>SUM</b>	<b>897</b>	

Source: Data Processed, 2022

## RESULTS AND DISCUSSION

### Results

Patient satisfaction and employee satisfaction questionnaires are needed to test the validity and reliability of the questions. Patient satisfaction has 9 questions while employee satisfaction has 20 questions that are tested valid and reliable data obtained.

**Table 3. Customer Perspective Calculation Results**

Indicators	Research Result	Standard Size
Customer Retention	113%	100%
Customer Acquisition	27%	>30%
Customer Satisfaction	4,43	Likert Scale (Permenpan No.14 tahun 2017)

Source: Data processed, 2022

**Table 4. Results of Financial Perspective Calculation**

Indicators	Research Result	Standar Size
Current Ratio	6,91	1,75– 2,75
Solvency	0,97	0,04 – 0,5
Return On Asset	0,0234	0,025 – 0,15
Collection Periode	82 days	50 – 70 days
Assets turn Over	0,34 times	0,9 – 1,1 times
Cost Recovery Rate	0,83	>1 or >100%

Source: Data processed, 2022





**Table 5. Results of Internal Business Process Perspective Calculation**

Indicators	Research Result	Standar Size
BOR	74,28%	60-85%
AvLoS	4,1 Days	3-9 Days
TOI	1,4 Day	1-3 Days
BTO	69 times	40-50 times
GDR	33,5‰	<45‰
NDR	17,7‰	<25‰

Source: Data processed, 2022

**Table 6. Results of Learning and Growth Perspective Calculation**

Indicators	Research Result	Standar Size
Employee Retention	4,82%	-
Employee Productivity	IDR 13.476.930,80	-
Employee Training	65,11%	-
Employee Satisfaction	4	Skala Likert (index Job Description)

Source: Data processed, 2022.

### Discussion

The value of customer retention rate at A.M. Parikesit Regional General Hospital averaged 113% or >100%, showing excellent performance. In addition to the customer retention rate, the results of the customer acquisition survey show that the percentage of customer acquisition value in 2022 was 27%. With the average customer acquisition share falling below 30%, this shows that the customer perspective of customer acquisition has not worked well. This can happen because hospitals still need to increase trust in the community in their services. The results of customer perspective performance measurement at A.M Parikesit Hospital with customer satisfaction indicators are classified as good with an overall average value of 4.43 (highest value scale 5). The variables used as a measure of patient satisfaction in servqual theory consist of; tangibles, reliability, responsiveness, assurance and empathy (Parasuraman, Zeithaml, & Berry, 1988). The results of this study support the results of research conducted by Hawa (2016) which conducted a hospital performance analysis based on the Balanced Scorecard at Tanjung Pura Langkat Hospital in 2013 – 2015 that the total performance value of the overall customer perspective was quite good.

There is a relationship between this ratio and other financial ratios. The value of the liquidity ratio of A.M Parikesit regional general hospital (current ratio) and solvency ratio (ratio of capital to total assets) is above the standard size of the hospital which means this performance measurement is considered good. while the ratio of activity, profitability (return on total assets) and cost recovery ratio (CRR) is still below ideal for hospitals which means that this performance measurement is classified as poor. The results of this study are supported by Ummah, Nuryati & Nurdiana (2021) showed that the value of liquidity ratio and solvency ratio was above the standard hospital size. Meanwhile, the activity ratio for total assets turnover is still below the standard size of the company and (CRR) is still below the ideal value). However, the results of this study can be said to be not good because of the excess in funds that make the funds unproductive. A high current ratio is associated with a profitability ratio (ROA) which can lead to lower returns (profits).

The current ratio also takes into account receivables that are late in being repaid by the relation, this is related to the Collection Period ratio and also has an impact on the total assets turnover ratio. This is because the general hospital of the A.M Parikesit area is forced to generate sustainable asset income from its service receivables due to late payments. Solvency ratios above standard also do not necessarily indicate good performance. Because hospital assets are mainly financed from capital (government). High liquidity and solvency ratios also affect cost recovery. The reason is, the revenue generated cannot cover operational costs without subsidies from the





government (Ummah, et.al, 2021).

The results stated that the indicators (BOR, AvLOS, and TOI) are related because they can describe the utilization rate and efficiency level of hospitals. While the indicators (BTO, GDR and NDR) describe the quality of services provided by the A.M Parikesit regional general hospital. In addition to providing an overview of the level of efficiency, AvLOS indicators can also provide an overview of service quality and if applied to certain diagnoses, it can be used as a matter that requires further observation. The results of this study can be interpreted that the time span of empty or free beds at the A.M Parikesit Regional General Hospital is not too long from being filled to the next filling. It can also be said that the smaller the TOI number in the A.M Parikesit area general hospital causes beds to be productive, so this condition can be economically beneficial for the hospital management. But unlike the case with patients, patients can have the risk of beds that have not been prepared properly, which has the potential to increase nosocomial infections. So it can be detrimental to patients because patients need a hygienic care environment. The BTO inpatient indicator (frequency of bed usage) shows that the A.M Parikesit regional general hospital has an average BTO value of 69.0 times per year, so it can be said to exceed the ideal standard of the Minister of Health Regulation Number 1171 of 2011 where the predetermined standard is 40-50 times. This means that the patient's bed turnover is very fast, so the use of beds exceeds the provisions. This research supports research conducted by Nur (2016) about performance measurement of dr. R. Koesma regional general hospital in Tuban Regency where the BOR value in 2011-2015 is in accordance with the standard, while the BTO value in 2011-2015 is not in an ideal position. Related to the low NDR and GDR values in this study, it can be said that the quality of services provided will also be better. This is contrary to the research of Hartati (2012) and Nur (2016) which stated that the NDR and GDR values in each of these studies are still not good because they have an average value above the ideal standard.

The staff retention rate of A.M Parikesit Regional General Hospital is still relatively low, with an average percentage of 4.82%. This percentage is obtained by comparing the total staff of employees who are no longer working with the total staff who are still working in 2022. In this case, the category of staff who are no longer working at the A.M Parikesit regional general hospital includes employees who have died, are sick, retired, mutated and want to improve their careers outside the A.M Parikesit Hospital. Regardless of the category of employees who died, were sick and retired, something to consider was the possibility of wanting to have time closer to family. Regarding the retention of these employees, the hospital has also tried and tried its best to fulfill employee rights such as improving employee welfare through other services and benefits. So it is unlikely that employees who move just because they are not satisfied work at the A.M Parikesit Regional General Hospital. However, efforts that can be made regarding retention are hospitals that maintain low employee retention by meeting the factors of dissatisfaction that arise in workers. The results of this study are in accordance with the research of Waskito and Agustina (2015) at Semarang Regional General Hospital which stated that the level of employee retention is relatively small and staff decline is still within reasonable limits, indicating that the hospital is doing staff retention well.

Furthermore, for the results of the employee productivity indicator research, it can be interpreted that a staff of the A.M Parikesit Regional General Hospital was able to generate income of Rp13,476,930.80 during 2022. The condition of the staff can be interpreted that it will be able to support the right strategic and efficient capabilities related to the perspective of internal business processes. In the employee training indicator, A.M Parikesit Regional General Hospital is included in the fairly good category with a percentage of 65.11%. The A.M Parikesit regional general hospital fully finances the training carried out and the employees who attend the training according to the needs of the hospital. The cost of training is fully borne by the Hospital. And every year, dispatch staff to attend training according to hospital needs. The results of the study on the level of employee satisfaction of the A.M Parikesit Regional General Hospital in 2022 showed that the level of satisfaction was included in the good category. This research is in line with Hawa's research (2016) because the lowest level of satisfaction is in satisfaction with job promotion.



## CONCLUSION

The performance of the A.M. Parikesit Regional General Hospital in 2022 from the financial side was not good with high liquidity and solvency indicators above the ideal standard, while the other three indicators were below the ideal standard. The performance of the hospital from the customer side is quite good because the results of customer acquisition are below the ideal standard unlike the other two indicators that are at the ideal standard. Performance results in terms of internal business processes are quite good, this is due to the percentage of BTO values that do not meet the criteria of the Minister of Health Regulation Number 1171 of 2011 but other indicators are at ideal standards. Furthermore, performance in terms of learning and growth shows good results from all indicators. Seeing that financial performance is still below standard standards, efforts need to be made to increase this ratio. One way is to increase hospital income. Hospital revenues can be increased by increasing more collaboration with private companies in providing health care services. The outbreak of the Covid-19 pandemic has caused limited data obtained, there is a dissynchronization of the data period used and there can be bias in respondents' data due to using questionnaires. The theoretical implications in this study are to provide and expand knowledge, provide an overview and understanding of performance benchmarks with a Balanced Scorecard approach in hospitals as Public Service Agencies and become a reference for further researchers related to the development of accounting science, especially in non-profit hospitals. The practical implications of this study are that it can help improve and improve the performance of Regional General Hospitals as well as increase accountability and transparency of health services, especially in Regional General Hospitals A.M Parikesit, and analyze the financial management of public service agencies that have an impact on improving service quality and increasing revenue. For the Government, in this case it can be an evaluation material in the implementation of further policy policies related to the pattern of financial management of Public Service Agencies / Regional Public Service Agencies.

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