

Balanced Scorecard Analysis as a Performance Measurement Tool in Hospitals

(A Case Study at Makassar City Public Hospital)

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Abstract:- This research aims to assess the performance of Makassar City Public Hospital (RSUD) using the Balanced Scorecard method. The study adopts a descriptive research design with a quantitative approach, utilizing financial and non-financial data from the years 2020-2022. The findings reveal that, from a financial perspective, the economic ratio is unfavorable, the effectivity ratio is ineffective, and the efficiency ratio is highly inefficient. In the customer perspective, satisfaction levels are very high, particularly in patient acquisition. From an internal business process standpoint, key indicators such as BOR, TOI, GDR, and NDR show ideal results, while ALOS and BTO exhibit less than ideal outcomes. In terms of growth and learning, employee retention is satisfactory, and employee satisfaction is very high. Overall, the research indicates that the performance of RSUD in Makassar City is favorable across the four perspectives. The implications of these findings suggest the need for addressing financial performance issues and further enhancing the overall service, facilities, and infrastructure of RSUD in Makassar City.

Keywords:- Balance Scorecard, Performance Measurement.

I. INTRODUCTION

Performance is the quality and quantity of work that an employee can achieve in carrying out tasks according to the responsibilities assigned to them. According to Kusriyanto as cited in Mangkunegara (2005: 9), performance is defined as the comparison of results achieved with the participation of the workforce per unit of time (usually per hour).

Evaluating performance is a vital aspect for business entities. Within the management control system of a business, assessing performance involves the management's endeavor to appraise the outcomes of activities conducted in each responsibility center, in comparison to predetermined benchmarks (Widayanto, 1993). The performance measurement system not only considers financial aspects but also non-financial aspects such as customers, internal business processes, as well as learning and growth. This performance measurement is known as the Balanced Scorecard. The primary goal of the Balanced Scorecard is to articulate the company's mission and strategy through its objectives. This performance measurement system places emphasis on both financial and non-financial facets, encompassing four perspectives: financial, customer, learning and employee

growth, and internal business processes (Sukardi, 2003: 8-14). By addressing these four dimensions—financial, customer, internal business processes, and learning and growth—the Balanced Scorecard aims to foster a comprehensive understanding of the organization's mission and strategy among employees at all levels.

Hospitals are generally intended to serve the community and provide health facilities for the public, not solely for profit-seeking. Within the organization, various activities are carried out by professionals from different fields, including doctors, administrative staff, service personnel, and various other professions. To fulfill its function, a comprehensive management system is required, starting from the strategic planning process (renstra), both for the long term and the short term. According to Mediaty (2010), the success of managing an organization is closely tied to the leadership skills and dedication of subordinates in carrying out tasks to achieve organizational goals.. Corporate governance is also a critical factor in achieving the effectiveness and efficiency of services at RSUD Kota Makassar, according to Hamid (2017). Corporate governance is instrumental in promoting transparency and accountability in the business world. This provides benefits to the community at large, as the influence of transparency and accountability is significant in both the public and private sectors.

II. LITERATURE REVIEW

Preceding Gomes, as referenced by Mangkunegara (2005: 9), performance is characterized as an expression involving output, efficiency, and effectiveness, frequently linked to productivity. Mangkunegara (2005: 9) further explains that employee performance, or work achievement, pertains to the caliber and quantity of work accomplished by an employee in fulfilling their assigned responsibilities.

Performance measurement involves documenting and assessing the progress of activities aimed at fulfilling the mission, with outcomes presented in the form of products, services, or processes. This implies that all company activities should be quantifiable and articulated in alignment with the company's envisioned future, as outlined in its mission and vision (Junaedi, 2002: 380-381).

The goals and benefits of performance, according to Widiyanto (1993:19), state that: a. Assessing the success of the organization over a specific period. b. Motivating a line of workers to achieve organizational goals and comply with

previously established behavioral standards to produce desired actions and results. c. Establishing a reward system within the organization. d. Providing guidance for efforts to improve/enhance the organization's performance.

"The Balanced Scorecard, as outlined by Sukardi (2003: 8-14), is a performance evaluation system that concentrates on both monetary and non-monetary elements, taking into account the four perspectives: financial, customer, learning and employee growth, and internal business processes.

The Balanced Scorecard is an approach that translates the vision and strategy of the company into objectives derived from measurements seen from 4 perspectives and translates the business unit's vision and strategy into tangible objectives and measurements (Bastian, 2006:279).

The Balanced Scorecard indicates the existence of performance measurements that combine both financial and non-financial measurements (Kaplan and Norton, 1996:47). There are four business performance perspectives measured in the Balanced Scorecard:

- Financial perspective
- Customer perspective
- Internal business process perspective
- Learning and growth perspective for employees, management, and the organization Abbreviations and Acronyms

III. RESEARCH METHODS

Objek The object used in this research is the Regional General Hospital of Makassar City, which is a government-owned public health institution located at Jalan Perintis Kemerdekaan KM. 14, Makassar, South Sulawesi.

The research method employed in this study is descriptive research, which describes the research by collecting data that corresponds to the actual conditions. The collected data is then organized, processed, and analyzed to provide an overview of the existing problems (Sugiyono, 2008:105).

In this study, the sources of data used by the researcher are primary data and secondary data. Primary data is obtained from individual sources or individuals, namely the results of questionnaires filled out by the researcher at the Makassar City Regional General Hospital to measure customer (patient) satisfaction and employee satisfaction.

The required secondary data in this research includes information about the hospital, customer (patient) information, and employee information.

The population used in this study consists of inpatient and outpatient patients to assess the level of patient satisfaction. All employees are included to evaluate the level of employee satisfaction at the Makassar City Regional General Hospital. The sampling method used is Probability Sampling with the technique employed being Simple Random Sampling. Simple Random Sampling is a random

sampling technique without considering the strata in the population (Sugiyono, 2013, p. 64).

The data collection techniques used in this research are:

- Questionnaires
- Documentation

The data analysis technique can be outlined as follows:

- Understanding the vision and mission of the Makassar City Regional General Hospital to determine the actual vision and mission of the hospital.
- Analyzing each perspective with the Balanced Scorecard
- Financial Perspective

The instruments include:

- Economic ratios: Economic ratios describe the economy in the use of budgets, covering careful and prudent management without wastefulness (Wijayanti, 2010:36).

Tabel 1
Criteria for the economic level of financial Performance

Financial Performance Scale	Categories
<80%	Very Economical
80% - 85%	Economical
85% - 90%	Quite Economical
90% - 95%	Not Economical
> 95%	Very Uneconomical

Source: Sugiyono, 2007

- *Effectiveness ratio:*

Effectiveness is related to whether an alternative achieves the expected results or achieves the goals of an action (Dunn, 2003:429).

Tabel 2
Financial Performance Effective Criteria

Financial Performance Scale	Categories
>95%	Very Effective
80% - 95%	Effective
65% - 80%	Quite Effective
50% - 65%	Not Effective
<50%	Very Uneffective

Source: Sugiyono, 2007

- *Efficiency ratio:*

The Efficiency Ratio is a ratio that depicts the comparison between the amount of expenditure incurred and the realization of income. Therefore, if the objectives intended by a public policy are relatively simple, and the costs incurred through the policy-making process are disproportionately large compared to the outcomes achieved, this indicates that the policy activity is not feasible to implement (Dunn, 2003:430).

Tabel 3
Financial Performance Efficiency Criteria

Financial Performance Scale	Categories
<100%	Very Efficiency
100% - 110%	Efficiency
110% - 120%	Quite Efficiency
120% - 130%	Not Efficiency
>130%	Very Uneficiency

Source: Sugiyono, 2007

• *Customer Perspective*

Performance measurement assessed from the level of satisfaction and the number of customers includes Customer Acquisition and Customer Satisfaction.

• *Internal Business Process Perspective*

The indicators used for the internal business process perspective are as follows: BOR, ALOS, TOI, BTO, NDR, and GDR.

• *Growth and Learning Perspective*

Indicators used to assess the level of employee satisfaction in the growth and learning perspective include Employee Retention and Employee Satisfaction.

➤ *Testing Data Quality*

• *Validity Test*

As per Siregar (2013: 75), validity signifies the degree to which a measuring instrument can accurately gauge the intended phenomenon (it is considered valid if it effectively measures the targeted aspect). In research employing a questionnaire as a tool, validity tests are employed to evaluate the effectiveness of questions in eliciting responses from respondents. A higher level of validity in a measuring tool indicates a greater accuracy in measurement.

• *Reliability Test*

The reliability test seeks to assess the degree to which measurement outcomes exhibit consistency when the same measurements are repeated two or more times for a given phenomenon using the same measuring instrument (Siregar, 2013: 87). According to Siregar (2013: 89-90), Cronbach's Alpha is among the methods employed to compute the reliability of a test that lacks a clear-cut "right" or "wrong" option but is utilized for evaluating the reliability of a test gauging attitudes or behaviors.

➤ *Assigning Scores for Each Perspective*

Assess the performance of a hospital through the Balanced Scorecard approach by assigning scores to individual indicators within each perspective and establishing a performance curve scale to appraise the overall score. Standard scores in the balance criteria table indicate a "Good" performance when all aspects of the organization meet the criteria. Scores are allocated according to the provided rating scale:

Tabel 4
Rate Scale

Scor	Value
-1	Not Good
0	Enough
1	Good

Source: Mulyadi, 2001

IV. RESULTS AND DISCUSSION

➤ *Economic Ratios*

Economic ratios are ratios that depict thriftiness in budget utilization, precision in management, and avoidance of wastefulness.

Table 5
Makassar City Regional Hospital Economic Ratio

Period	Hospital Expense	Set Budget	Economic Ratio
2020	117.454.115.000	116.396.286.309	100,9%
2021	131.650.190.984	114.383.952.764	115%
2022	50.996.834.772	89.483.488.680	56,9%

Data Processed in 2023

Based on the above data, the performance assessment results according to the Economic Ratios in the financial perspective of RSUD Kota Makassar can be considered 'Not Economic' because the obtained value is 90.9%. It would be considered 'Economic' or 'Very Economic' if the performance result reaches 80% - 85% or less than 80%.

➤ *Effectiveness Ratio*

The Effectiveness Ratio assesses whether a program or activity at RSUD Kota Makassar has achieved its predetermined goals. In this context, effectiveness is measured by comparing actual revenue with the management-set revenue target.

Table 6
Makassar City Regional Hospital Effectiveness Ratio

Period	Income Realization	Set Budget	Efectiveness Ratio
2020	36.901.358.551	116.396.286.309	31,7%
2021	96.392.748.411	114.383.952.764	84,2%
2022	54.307.376.642	89.483.488.680	60,8%

Data Processed in 2023

Based on the above data, the performance assessment results according to the Effectiveness Ratio in the financial perspective of RSUD Kota Makassar can be considered 'Not Effective' because the effectiveness ratio percentage for the years 2020-2022 is 58.9%. It would be considered 'Effective' or 'Very Effective' if the result reaches 80% - 95% or more than 95%.

➤ *Efficiency Ratio*

The Efficiency Ratio illustrates the comparison between the amount of expenses incurred to generate revenue and the actual revenue realization.

Table 7
Makassar City Regional Hospital Efficiency Ratio

Period	Operational Realization	Income Realization	Efectiveness Ratio
2020	107.470.302.074	36.901.358.551	291,2%
2021	94.532.548.340	96.392.748.411	98%
2022	73.967.394.595	54.307.376.642	136,2%

Data Processed in 2023

Based on the above data, the performance assessment results according to the Efficiency Ratio in the financial perspective of RSUD Kota Makassar can be considered 'Very Inefficient' because the efficiency ratio percentage for the years 2020-2022 is 175.1%, which is already higher than 130%. It would be considered 'Efficient' or 'Very Efficient' if the result is between 100% - 110% or less than 100%.

➤ *Customer Satisfaction*

The information gathered from the questionnaire outcomes can establish the satisfaction range of patients at RSUD Kota Makassar, serving as a means to gauge the extent of patient contentment. The subsequent calculation delineates the level of patient satisfaction concerning the facilities and services offered by RSUD Kota Makassar.

$$\begin{aligned}
 \text{IK Maks} &= \text{PP} \times \text{R} \times \text{EX maks} \\
 &= 17 \times 60 \times 5 \\
 &= 5100
 \end{aligned}$$

$$\begin{aligned}
 \text{IK Min} &= \text{PP} \times \text{R} \times \text{EX min} \\
 &= 17 \times 60 \times 1 \\
 &= 1020
 \end{aligned}$$

$$\begin{aligned}
 \text{Interval} &= (\text{IK maks} - \text{IK min}) / \text{Scale Quantity} \\
 &= (5100 - 1020) / 5 = 816
 \end{aligned}$$

From these intervals, customer satisfaction index can be categorized as follows:

Table 8
Customer Satisfaction Index

Level of Satisfaction	Interval Scor	Assessment Criteria
Very Dissatisfied	1020-1836	Very not Good
Not Satisfied	1837-2653	Not Good
Quite Satisfied	2654-3470	Pretty Good
Satisfied	3471-4287	Good
Very satisfied	4288-5104	Very Good

Data Processed in 2023

Based on the provided table, it can be deduced that the patient satisfaction level achieved a score of 4721, placing it within the 'Very Satisfied' range, which spans from 4288 to 5104.

➤ *Customer Acquisition*

Customer acquisition is measured by examining the extent to which the hospital is able to attract new patients, by assessing the ratio of how successful the hospital is in attracting new patients and visitors to the total number of visits.

Table 9
Customer acquisition rate of RSUD Kota Makassar

Period	Number of new patients	Total visits	Patient Acquisition Rate
2020	10.198	65.764	16,08%
2021	9.430	71.933	13,10%
2022	10.690	52.415	20,39%

Data Processed in 2023

Based on the table above, the customer acquisition of RSUD Kota Makassar from 2020 to 2021 experienced a decrease of 2.98%, from 16.08% to 13.10%. From 2021 to 2022, there was an increase of 7.29%, from 13.10% to 20.39%.

The indicators used for the internal business process perspective are as follows: BOR, ALOS, TOI, BTO, NDR, and GDR

Table 10
Ratio Ideal about Hospita Treatment

According DepKes RI 2010	Ideal Standar
ALOS	6 - 9 Days
BOR	60%-80%
TOI	1-3 Days
BTO	40-50 times
GDR	< 45 / 1000 patiens discharger
NDR	< 25 / 1000 patiens discharger

Source: Depkes RI, 2010

Table 11
Average Percentage Ideal about Hospita Treatment

Period	ALOS	BOR	TOI	BTO	GDR	NDR
2020	3,37	65,66	1,15	63,46	14,04	5,37
2021	5,05	70,33	1,79	60,56	16,47	10,14
2022	5,31	78,20	3,01	61,74	16,94	9,28
Average	4,57	71,39	1,98	61,92	15,81	8,26
	Not Idel	Ideal	Ideal	Not Ideal	Ideal	Ideal

Data Processed in 2023

Based on the ideal standards related to hospital services, ALOS (Average Length Of Stay) is used to determine the average length of inpatient stay in the hospital. At RSUD Kota Makassar, the average ALOS from 2020 to 2022 is considered less than ideal, as the average inpatient stay is only 4.57 days or equivalent to 5 days. The ideal standard for ALOS is 6–9 days.

As for BOR (Bed Occupancy Ratio), it is used to determine the average percentage of bed utilization at a specific time. At RSUD Kota Makassar, the average BOR from 2020 to 2022 is considered ideal, with an average of 71.39%, and the ideal standard is 60%-85%.

The TOI indicator (Turn Over Internal) is used to determine the average number of days a bed is unoccupied from being filled to the next occupancy. This indicator provides an overview of the efficiency of bed usage. At RSUD Kota Makassar, the average TOI is considered ideal from 2020 to 2022, which is 1.98 or equivalent to 2 days, while the ideal standard for TOI is 1–3 days.

The BTO indicator (Bed Turn Over Rate) is used to determine the frequency of bed usage within a specific period, indicating how many times beds are used within a unit of time. At RSUD Kota Makassar, the average BTO from 2020 to 2022 is considered not ideal, as the average bed usage is 61.92 or equivalent to 62 times, while the ideal standard for BTO is an average usage of 40–50 times.

The next indicator is GDR (Gross Death Rate), used to determine the general death rate for each discharged patient. At RSUD Kota Makassar, the average GDR for the period 2020-2022 is considered ideal as it remains within the ideal standard, with an average of 15.81 or equivalent to 16 patients dying per 1000 discharged patients.

The last indicator is NDR (Net Death Rate), used to determine the death rate within 48 hours after admission for every 1000 discharged patients. At RSUD Kota Makassar, the average NDR for the period 2020-2022 is ideal, with an average of 8.26 or equivalent to 8 patients dying per 1000 discharged patients, while the ideal standard is not more than 25 per 1000 discharged patients.

• *Employee Retention*

Used to determine the hospital's ability to keep employees within the organization by comparing the number of employees who leave with the total number of employees.

Table 12
Employee Retention Rate

Period	Number of employees who left	Total Employees	Employee retention
2020	13	650	2%
2021	17	664	2,56%
2022	16	659	2,42%

Data Processed in 2023

Above, it can be seen that the employee retention rate at RSUD Kota Makassar increased from 2% to 2.56% from 2020 to 2021 and decreased from 2021 to 2022 to 2.42%, adjusted to the total number of employees, which decreased from 664 to 659 in 2021-2022.

• *Employee Satisfaction*

From the data collected through the questionnaire, the satisfaction intervals of employees at RSUD Kota Makassar can be determined, which are used to assess the level of employee satisfaction.

$$\begin{aligned} \text{IK Maks} &= \text{PP} \times \text{R} \times \text{EX maks} \\ &= 18 \times 60 \times 5 \\ &= 5400 \end{aligned}$$

$$\begin{aligned} \text{IK Min} &= \text{PP} \times \text{R} \times \text{EX min} \\ &= 18 \times 60 \times 1 \\ &= 1080 \end{aligned}$$

$$\begin{aligned} \text{Interval} &= (\text{IK maks} - \text{IK min}) / \text{Scale Quantity} \\ &= (5400 - 1080) / 5 \\ &= 864 \end{aligned}$$

From these intervals, the employee satisfaction index can be categorized as follows:

Table 13
Employ Satisfaction Index

Level of Satisfaction	Interval Scor	Assessment Criteria
Very Dissatisfied	1080-1944	Very not Good
Not Satisfied	1945-2089	Not Good
Quite Satisfied	2090-3674	Pretty Good
Satisfied	3675-4593	Good
Very satisfied	4594-5404	Very Good

Data Processed in 2023

From the table above, it can be concluded that the employee satisfaction level reaches a score of 5044 in the 'very satisfied' interval, which is 4594-5404.

Based on the performance analysis in each perspective of the Balanced Scorecard, the next step is to assess the performance of each indicator within the Balanced Scorecard perspective. The performance evaluation of this hospital is measured by analyzing each indicator from year to year while meeting the expected targets or meeting the standards according to hospital regulations.

The scores presented in the balance criteria table are standardized scores, reflecting a 'Good' performance across all aspects of the company. Ratings are assigned according to the following scale:

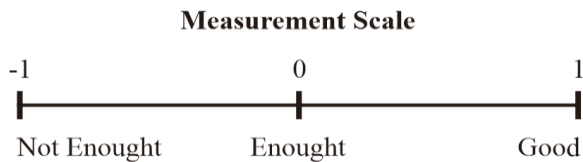
Table 14
Employee Retention Rate

Score	Value
-1	Not Good
0	Enough
1	Good

Source: Mulyadi, 2001

From the table above, the total score for the hospital is 2 out of the total standard weight, resulting in an average score of $8/13 = 0.615$. The next step is to create a scale to assess the total score so that the hospital's performance can be categorized as 'poor,' 'fair,' or 'good.'

Here is the performance chart of RSUD Kota Makassar:



Next is to determine the boundaries of the 'poor,' 'fair,' and 'good' areas. It can be concluded that the overall performance measurement of RSUD Kota Makassar can be rated as 'Good' because it has a total score of 0.615 within the score range of 0 to 1.

In the financial aspect, which consists of economic ratios, effectiveness ratios, and efficiency ratios, it can be concluded that the financial performance of RSUD Kota Makassar is Not Good. Based on the performance assessment using the Economic Ratio at RSUD Kota Makassar, it can be considered 'Not Economic' because it indicates expenditures exceeding the budget set, possibly due to poor hospital management in budget management.

In the non-financial aspect from the customer perspective, particularly in terms of patient satisfaction, it is considered very satisfied as indicated by the score in the 'Very Satisfied' interval. The items with the lowest scores are related to the accessibility of the hospital and the arrangement of the interior and exterior spaces in RSUD Kota Makassar. Thus, from the low-scoring questions, the hospital gains insight into areas that need improvement to enhance patient satisfaction.

From the internal business process perspective, it is considered good, as shown in the indicators BOR, TOI, GDR, and NDR, due to the increasing number of inpatients each year, affecting the limited availability of inpatient rooms and beds.

From the growth and learning perspective, it is rated as good. Employee retention, with a reasonable number of employees leaving, adjusted to the overall stable number of employees, indicates that RSUD Kota Makassar can retain its employees well. Employee satisfaction is also 'very satisfied.'

From the explanations above, it can be seen that the performance assessment of RSUD Kota Makassar is considered good. Therefore, it can be analyzed that the performance measurement of RSUD Kota Makassar, when applying the Balanced Scorecard method, is deemed satisfactory.

V. CONCLUSIONS

Based on the data obtained and the analysis conducted on the performance of RSUD Kota Makassar, it can be concluded that:

➤ *Financial Perspective*

Based on the research results, the financial perspective's performance, calculated with economic ratios, efficiency ratios, and effectiveness ratios often referred to as value for money, was assessed for the years 2020-2022. The financial performance of RSUD Kota Makassar, as seen from the economic ratio, indicates non-economic results due to expenditures exceeding the budget set, possibly caused by inadequate hospital management in budget management. The efficiency ratio shows highly inefficient results as the operational costs in 2020 and 2022 were still greater than the revenue realization. The effectiveness ratio indicates ineffective results as the achievements did not reach the set goals.

➤ *Customer (Patient) Perspective*

Based on the research results, the customer perspective's performance, viewed from patient satisfaction and patient acquisition for the years 2020-2022, was assessed. The customer perspective's performance at RSUD Kota Makassar, as seen from patient satisfaction, through distributing questionnaires to 60 patients, is deemed very satisfied, with a score falling in the 'Very Satisfied' interval at 4.721. For patient acquisition, the results indicate that RSUD Kota Makassar's ability to attract new patients is quite good, experiencing fluctuations each year.

➤ *Internal Business Process Perspective*

Based on the research results, the internal business process perspective's performance, viewed from 6 indicators (BOR, ALOS, TOI, BTO, NDR, GDR) for the years 2020-2022, was assessed. The internal business process perspective's performance at RSUD Kota Makassar, as seen from indicators BOR, TOI, GDR, and NDR, shows good results as the indicator values do not exceed the set standards. However, indicators ALOS and BTO show results that are not yet satisfactory as they have not reached the ideal standards.

➤ *Growth and Learning Perspective*

Based on the research results, the growth and learning perspective's performance, viewed from employee retention and employee satisfaction for the years 2020-2022, was assessed. The growth and learning perspective's performance in employee retention shows reasonably good results, adjusted to the overall stable number of employees, indicating that RSUD Kota Makassar can retain its employees well. For employee satisfaction, through distributing questionnaires to 60 employees, it is deemed very satisfied, with a score falling in the 'Very Satisfied' interval at 5.044.

➤ *Performance Measurement Results*

Based on the performance results from the four perspectives using the Balanced Scorecard method, it can be concluded that the performance assessment of RSUD Kota Makassar is considered good.

RECOMMENDATIONS

Based on the conclusions drawn from the performance assessment of RSUD Kota Makassar above, there are several considerations for RSUD Kota Makassar:

- The management of RSUD Kota Makassar, especially the financial department, should enhance financial performance. The results from the three ratios used indicate poor performance, indicating that expenditures at RSUD Kota Makassar exceed the set budget, and operational costs still surpass revenue realization, preventing the achievement of established goals. Therefore, the management of RSUD Kota Makassar should pay more attention to improve the hospital's financial management for its sustainability.
- RSUD Kota Makassar should further improve and maintain aspects or indicators that have been considered good to enhance overall hospital performance in terms of service. This improvement aims to ensure patient and employee satisfaction with the facilities and infrastructure provided."

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