



Development of Performance Indicators Based on The Balanced Scorecard Method for Clinics in Surakarta

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ABSTRACT

Balanced scorecard (BSC) is one of the performance appraisal and strategic management tools and has become a popular performance measurement instrument. Apart from being a tool for performance appraisal, the BSC can also be used for strategic management. The use of BSC and KPI (Key Performance Indicators) for strategic management purposes makes it possible to gain competitive advantage. The aims of this research is to develop strategic performance indicators for clinics in the Surakarta area based on 4 balanced scorecard perspectives. This type of research is a qualitative case study with data collection method using FGD (Focus Group Discussion). The sample is 7 clinic employees and 2 clinic owner representatives. Data were analyzed using qualitative content analysis techniques. The FGD results obtained 19 strategic plans and 8 strategic performance indicators based on 4 balanced scorecard perspectives. These indicators consist of 1 financial indicator, 2 customer indicators, 3 internal business indicators and 2 growth and learning indicators. This study develops 8 performance indicators or KPIs based on 4 balanced scorecard perspectives that can be used to assess the organizational performance of health facilities, especially clinics and as strategic management of the organization.

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ABSTRAK

Kata kunci:

Balanced Scorecard
Indikator Kinerja
Manajemen Strategis

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Balanced scorecard (BSC) merupakan salah satu alat penilaian kinerja dan manajemen strategis dan telah menjadi instrumen pengukuran kinerja yang populer. Selain sebagai alat untuk penilaian kinerja, BSC juga dapat digunakan untuk manajemen strategis. Penggunaan BSC dan KPI (Key Performance Indicators) untuk tujuan manajemen strategis memungkinkan untuk memperoleh keunggulan kompetitif. Tujuan dari penelitian ini adalah untuk mengembangkan indikator kinerja strategis Klinik di daerah Surakarta berdasarkan 4 perspektif balanced scorecard. Jenis penelitian ini adalah kualitatif studi kasus dengan metode pengambilan data menggunakan FGD (Focus Group Discussion). Sample merupakan 7 orang karyawan Klinik dan 2 orang perwakilan pemilik Klinik. Data dianalisis dengan teknik analisis konten kualitatif. Pada Hasil FGD didapatkan sebanyak 19 rencana strategis dan 8 indikator kinerja strategis berdasarkan 4 perspektif balanced scorecard. Indikator-indikator tersebut terdiri dari 1 indikator keuangan, 2 indikator pelanggan, 3 indikator bisnis internal dan 2 indikator pertumbuhan dan pembelajaran. Penelitian ini mengembangkan 8 indikator kinerja atau KPI berdasarkan 4 perspektif balanced scorecard yang dapat digunakan untuk menilai kinerja organisasi kesehatan terutama klinik dan sebagai manajemen strategis organisasi.

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INTRODUCTION

Day by day the growth of the clinic is becoming increasingly rapid. Data from the Ministry of Health shows that in 2018 there were 8,841 clinics spread across all provinces in Indonesia (Ministry of Health of the Republic of Indonesia, 2019). Meanwhile, in 2019 the number of clinics increased to 9,205 in all provinces in Indonesia (Ministry of Health of the Republic of Indonesia, 2020). With this rapid growth, it creates competition and challenges for clinic managers, so an effort is needed to increase this competitiveness, namely by improving the quality of services from the clinic.

Superior service quality will be an attraction for patients because patient satisfaction will affect the interest in repeat visits (Helmawati and Handayani, 2014). Superior service quality will also improve the performance of an organization (Chen, Chuang and Chen, 2016). Service quality can be improved by improving operational systems, identifying problems quickly, assessing customer satisfaction and assessing other performance (Hien, 2014).

Balanced scorecard (BSC) is a performance appraisal and strategic management tool that was first developed and proposed in 1992 by Robert Kaplan and David Norton which aims to provide managers with more and more detailed information about the organization (Perkins, Gray and Remmers, 2014). The BSC is designed to measure in several dimensions, namely combining financial aspects with customer-focused measures, internal business processes and growth and learning. Over the past ten years, the BSC has become a popular performance measurement instrument (Funck, 2007). The balanced scorecard is significantly and positively related to the quality of performance directly or indirectly (Elkanayati and Shamah, 2019).

Apart from being a tool for performance appraisal, the BSC can also be used for strategic management. The application of BSC in the strategic management process aims to clarify and translate the vision and strategy, communicate and link strategic objectives and measures, plan, set targets and align strategic initiatives and improve strategic feedback and learning (Hladchenko, 2015). The use of BSC and KPI (Key Performance Indicators) for strategic management purposes makes it possible to gain competitive advantage (Deberdieva, 2015). KPI is an indicator used to assess the level of achievement of the organization's strategic goals (Strelnik, Usanova and Khairullin, 2015). The use of KPIs makes it possible not only to focus the organization on strategic achievements but also to choose the preferred development strategy. Recommended indicators can be the basis for developing a good strategy in accordance with organizational goals (Deberdieva, 2015). Study (Amos, Au-Yong and Musa, 2020; Rahimi et al., 2016; Huynh et al., 2020) has developed several performance indicators based on the balanced scorecard method which is used as an organizational strategic management tool.

The benefits of BSC are that it overcomes the shortcomings of traditional financial-based performance measurement tools, provides a holistic view of performance, transforms strategy into tangible performance measures, aligns organizational activities with strategy and provides deeper insight into business operations and how to create value (Awadallah and Allam, 2015). The successful implementation of the BSC is proven in the United States, United Kingdom, Spain, Canada, China and many other developed countries which have obtained short term and long term benefits. This proves that BSC is the best tool to

improve organizational performance in all aspects (Rafiq et al., 2020).

This study aims to develop performance indicators for clinics in the Surakarta area.

METHOD

This research is a type of qualitative research with a case study approach. The study was conducted at the Clinic 'Aisyiyah Medical Center Surakarta, which is located on Jl. KH. Council No. 10 Kentingan, Jebres, Surakarta from August to October 2021. The data collection method used the FGD (Focus Group Discussion) technique with a sample of 7 clinic employees and 2 clinic owner representatives. The research was conducted with the initial step of conducting a FGD phase 1 with the theme of SWOT analysis, then followed by a phase 2 FGD with the theme of clinical strategic planning and the preparation of strategic performance indicators. The FGD data were analyzed using qualitative content analysis techniques.

RESULTS AND DISCUSSION

Internal and External Environmental Analysis (SWOT)

In the first phase of FGD with the theme of SWOT analysis, each of the 4 priorities obtained from internal factors (Strengths, Weaknesses) and external factors (Opportunity, Threats). The 4 priorities of each of these factors are:

- 1) Strength Factors:
 - Friendly clinic services at competitive rates (affordable)
 - Solid and innovative clinical team
 - Have excellent service
 - Already have a definite market share
- 2) Weakness Factors:
 - Clinic is not a priority business entity of the foundation
 - The position of the clinic is less strategic because it is less visible (the naming is less visible)
 - High employee turnover due to less incentives compared to other competing health facilities
 - The management of decisions is in the hands of the foundation
- 3) Opportunity Factors:
 - Have the services needed during a pandemic
 - Service rates at other health facilities are higher
 - Surrounded by many universities with students as the target market
 - Collaborate with Lazismu Universitas 'Aisyiyah Surakarta
- 4) Threat Factors:
 - Bigger competitor health facilities with better known names and more complete facilities
 - Competitor health facilities that have collaborated with BPJS
 - Other health facilities superior programs that are more attractive to market share
 - Rapid changes in health regulations make it difficult for clinics to adapt

IFAS/EFAS, Scoring and Weighting

After determining the priority of internal and external factors, then an assessment, weighting and rating determination is carried out for EFAS (External Factor Analysis Strategy) and IFAS (Internal Factor Analysis Strategy). The value, weight and rating are given by 1 representative of the Clinic's employees based on the FGD's result. To determine the weighting, the first step is to give a first assessment of the internal factors (strengths and weaknesses) based on the level of importance. The assessment criteria are given with a value of 1 if factor A is as important as factor B, a value of 2 if in doubt between a value of 1 and 3, a value of 3 if factor A is more important than factor B, a value of 4 if in doubt between a value of 3 and 5, and a value of 5 if factor A is significantly more

important than factor B. The second step is to multiply the results of the internal strategic factor assessment with the internal strategic factor. The third step is to add up the weights of the internal factors (strengths and weaknesses). Then the fourth step is to calculate the relative weights for each indicator contained in the strengths and weaknesses factors so that the total value of the weights becomes 1. In the same way, the relative weights and weights for external factors (opportunities and threats) are calculated.

The rating value is given based on the probability that it will occur in the short term. The rating criteria are 5 (very strong) - 1 (very weak) for internal factors and 1 (very strong) - 5 (very weak) for external factors. The score value is obtained from the result of multiplying the weight with the rating.

Table 1.
Internal Factor Analysis Strategy (IFAS)

Internal Factor Analysis Strategy (IFAS)			Weight	Rating	Score
			(B)	(R)	(BxR)
S	S1	Friendly clinic services at competitive rates (affordable)	0.24	5	1.217
	S2	Solid and innovative clinical team	0.13	3	0.3999
	S3	Have excellent service	0.15	4	0.5845
	S4	Already have a definite market share	0.12	3	0.366
TOTAL					2.57
W	W1	Clinic is not a priority business entity of the foundation	0.12	2	0.2355
	W2	The position of the clinic is less strategic because it is less visible (the naming is less visible)	0.11	1	0.1122
	W3	High employee turnover due to less incentives compared to other competing health facilities	0.04	3	0.124
	W4	The management of decisions is in the hands of the foundation	0.08	1	0.0839
TOTAL					0.56

Table 2.
External Factor Analysis Strategy (EFAS)

External Factor Analysis Strategy (EFAS)			Weight	Rating	Score
			(B)	(R)	(BxR)
O	O1	Have the services needed during a pandemic	0.25	4	1.0047
	O2	Service rates at other health facilities are higher	0.25	5	1.2317
	O3	Surrounded by many universities with students as the target market	0.13	4	0.5194
	O4	Collaborate with Lazismu University 'Aisyiyah Surakarta	0.09	3	0.2626
TOTAL					3.02
T	T1	Bigger competitor health facilities with better known names and more complete facilities	0.09	1	0.0867
	T2	Competitor health facilities that have collaborated with BPJS	0.10	1	0.1038
	T3	Other health facilities superior programs that are more attractive to market share	0.06	1	0.0639
	T4	Rapid changes in health regulations make it difficult for clinics to adapt	0.03	3	0.092
TOTAL					0.35

Strategy Mapping on Cartesian Charts

From the calculation of the assessment and weighting above, the values for each X and Y axes are determined. X-Axis value is the total weighted value of Strength - total weighted value of Weaknesses that is $2.57 - 0.56 = 2.01$. Y

Axis value is the total weighted value of Opportunity - total weighted value of Threats that is $3.02 - 0.35 = 2.67$. Thus, the coordinates of the point (X-axis, Y-axis) are (2.01; 2.67).

The position of the mapping on the Cartesian diagram is in the OS strategy (Quadrant I). The strategy to compete in this quadrant is the Growth Strategy, in which the clinic is

recommended to focus its development direction in the future for service growth.

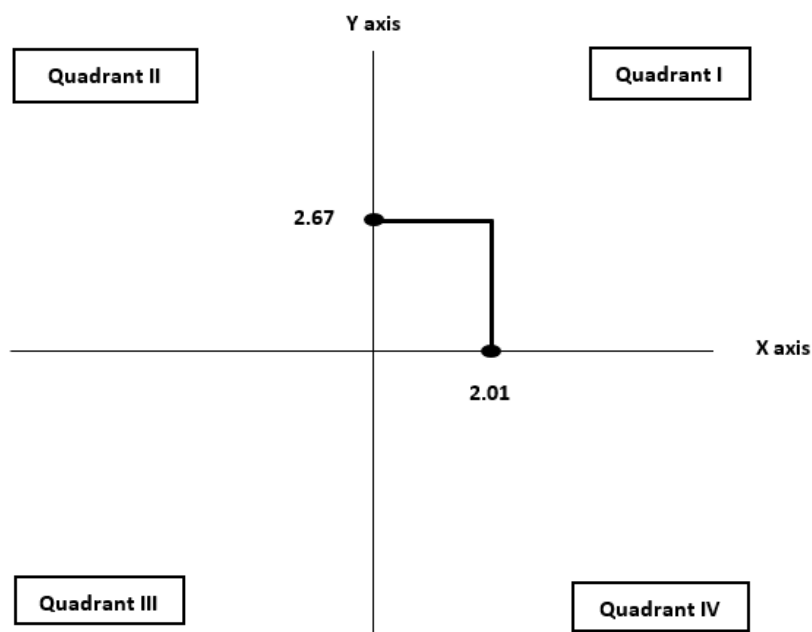


Figure 1. Position of Strategy Mapping on Cartesian Diagram

There is no correlation between age and community This means making strategic priorities to invest in service development while continuing to strengthen the internal capabilities of the organization and clinic personnel. Growth strategy often plays an important role in organizational management because it allows the organization to choose its course of action and determine how to achieve its goals. The growth strategy allows the organization to access new markets, expand geographically and acquire the latest technology, skills and competencies that are more complete. Thus it can increase the value of the organization (Nyaga, 2021). There are 3 approaches that can be taken to increase the product market, namely encouraging current customers to buy products or use services more/frequently, attracting competitors' customers, and convincing non-customers to come and buy products/use services. In cases where the current service product is being launched in a new market, a suitable market development strategy is to expand distribution or promotion channels, sell in new locations and identify potential users. Whereas in the case where there is a new service product being launched in the current market, then the intensive growth strategy can be in the form of developing new products or services, developing different levels of quality and upgrading technology (Nagayoshi, 2015).

Strategic planning is one of the most important factors that have an impact on performance. Ignoring strategic planning in organizations can lead to poor performance and reduce chances of survival in the marketplace. Thus, strategic planning should focus on the factors that have a considerable impact on the organization by identifying the strengths and weaknesses and strategic objectives, and planning how to maximize the strengths, overcome the weaknesses and achieve the set goals. Weak organizational performance can significantly reduce the potential to attract new customers while destroying the trust of existing customers. Strategic planning can be used to increase customer satisfaction. Strategic planning has an effect on the financial success of an organization. Many studies show that organizations that adopt strategic planning record better performance and

effectiveness than those that do not. Strategic planning clarifies the direction of the organization, controls its activities, and improves coordination between departments and their employees. Strategic planning can also help organizations manage environmental instability that allows them to outperform competitors (Alosani, Yusoff and Al-Dhaafri, 2019).

SWOT Matrix, Strategic Efforts and Strategic Goals

The SWOT matrix is a framework that can help to develop 4 types of strategies, namely the SO (Strength and Opportunity) strategy which is aimed at seizing opportunities by maximizing internal strengths, the WO (Weaknesses and Opportunity) strategy which is aimed at correcting weaknesses in order to take advantage of opportunities, ST strategy (Strengths and Threats) to reduce threats by utilizing internal strengths, and WT (Weaknesses and Threats) strategies by improving weaknesses to minimize threats. SWOT matrix analysis, determining the efforts and strategic objectives in this study were obtained through phase 2 FGDs.

Strategic efforts resulting from the SWOT matrix are then determined with strategic targets and grouped based on 4 balanced scorecard perspectives, namely financial, customer, internal business and growth and learning perspectives. These groupings can be seen in the following table.

Clinical Performance Indicators based on the Balanced Scorecard

Performance indicators are used to measure the progress status of achieving a strategic goal. For each performance indicator, the weight is determined based on the importance of achieving the vision of the Clinic 'Aisyiyah Medical Center Surakarta. The total of all weights must be worth 100%. Performance indicator targets are determined annually for each strategic goal. Clinical performance indicators were obtained through phase 2 FGDs.

Clinical performance indicators based on the balanced scorecard set as many as 8 performance indicators, namely 1 performance indicator from a financial perspective in the form of an increase in clinic income, 2 performance indicators from a customer perspective, namely the rate of increase in the number of patient visits and the level of patient satisfaction, 3 performance indicators from an internal business perspective, namely the level of an increase in the number of agencies collaborating with clinics, an increase in the rate of innovation in clinical services and clinical accreditation, as well as 2 performance indicators from a growth and learning perspective, namely the level of training certification according to the competence of clinical

employees and the level of employee satisfaction. The number of performance indicators is less than the number of performance indicators set in other clinics in other studies (Listiwati, 2012).

In contrast to the above research conducted at the clinic, the research conducted at the hospital sets more performance indicators. Based on research conducted by Rahimi et al. (2016) performance indicators to assess the performance of a hospital are set as many as 22 indicators, namely 5 financial indicators, 3 customer indicators, 10 internal business indicators and 4 growth and learning indicators.

Table 3.
SWOT Matrix Analysis

<p><i>External</i> <i>Internal</i></p>	<p><i>Opportunity(O)</i></p> <ol style="list-style-type: none"> 1. Have the services needed during a pandemic 2. Service rates at other health facilities are higher 3. Surrounded by many universities with students as the target market 4. Collaborate with Lazismu University 'Aisyiyah Surakarta 	<p><i>Threats(T)</i></p> <ol style="list-style-type: none"> 1. Bigger competitor health facilities with better known names and more complete facilities 2. Competitor health facilities that have collaborated with BPJS 3. Other health facilities superior programs that are more attractive to market share 4. Rapid changes in health regulations make it difficult for clinics to adapt
<p><i>Strength(S)</i></p> <ol style="list-style-type: none"> 1. Friendly clinic services at competitive rates (affordable) 2. Solid and innovative clinical team 3. Have excellent service 4. Already have a definite market share 	<p>SO Strategy:</p> <ol style="list-style-type: none"> 1. Add services related to students as the largest target market (S1,S2,O3) 2. Providing health services for the poor (S1, S2, S4, O4) 3. Increase cooperation with other agencies as their health service partners (S1,S2,S4,O2,O4) 4. Provide patient satisfaction-oriented services (S1,S2,S3,S4,O1,O2,O3) 5. Increase income through increasing the number of patients (S1,S2,S3,S4,O1,O2,O3,O4) 6. Optimizing pharmacy functions (S1,S2,S4,O2,O3) 	<p>ST Strategy:</p> <ol style="list-style-type: none"> 1. Cooperating with BPJS (S4,T1,T2,T3) 2. Adding the completeness of health facility facilities and infrastructure (S2,S4,T1) 3. Creating an image by increasing promotion through social media (S1,S2,S3,S4,T1,T3) 4. Maintaining an affordable price so that it remains the patient's choice (S1,S2,S4,T1,T2,T3) 5. Increase HR competence with training (S3,T1,T3)
<p><i>Weakness(W)</i></p> <ol style="list-style-type: none"> 1. Clinic is not a priority business entity of the foundation 2. The position of the clinic is less strategic because it is less visible (the naming is less visible) 3. High employee turnover due to less incentives compared to other competing health facilities 4. The management of decisions is in the hands of the foundation 	<p>WO Strategy:</p> <ol style="list-style-type: none"> 1. Improve employee welfare by proposing standard incentives (W3,W4,O2) 2. Provide clinical signs to make them more visible to the public (W2,W4,O3) 3. Promote clinical service programs through social media (S2,O1,O2,O3) 4. Add and convince the foundation regarding clinical service programs that have prospects (W1, W2, O2, O3, O4) 5. Involve foundations in implementing strategic work programs (W1,W4,O1,O3,O4) 	<p>WT Strategy:</p> <ol style="list-style-type: none"> 1. Conduct comparative studies with other more advanced health facilities in order to improve the quality of clinical services (W1,W4,T1,T2,T4) 2. Improving the quality of clinical services through clinical accreditation (W2, T1, T2, T3, T4) 3. Reward system for employees given within a certain time (W3, T1, T2, T3)

Table 4.
Efforts, Strategic Goals and their Grouping by Balanced Scorecard

Strategy	Strategic Effort	Strategic target	Balanced Scorecard Perspective
S – O	Add services related to students as the largest target market	The realization of an increase in clinic income	Finance
	Increase income through increasing the number of patients		
	Optimizing the function of the dispensary	The realization of an increase in the number of patient visits	Customer
	Providing health services for people who can't afford it		
	Increase collaboration with other agencies as their health care partners	The realization of an increase in the number of agencies that work together	Internal Business
	Provide services oriented to patient satisfaction	The realization of an increase in patient satisfaction	Customer
S – T	Collaborating with BPJS	The realization of an increase in the number of patient visits	
	Adding the completeness of health facilities and infrastructure	The realization of the improvement of facilities and infrastructure in accordance with clinical standards	Internal Business
	Creating an image by increasing promotion through social media	The realization of clinical services with distinctive characteristics	
	Maintaining affordable prices so that it remains the patient's choice	The realization of an increase in patient loyalty	Customer
	Increase HR competence with training	The realization of an increase in HR competence	Growth and Learning
W – O	Improve employee welfare by applying standard incentives	The realization of increased employee satisfaction thereby reducing turnover	
	Give clinical markings to make them more visible to the public	The realization of clinical branding optimization	Internal Business
	Promote clinical service programs through social media	The realization of the expansion of the target market	Customer
	Add and convince the foundation about clinical service programs that have prospects	The realization of clinical service innovation	
	Involving foundations in implementing strategic work programs		Internal Business
W – T	Conducting comparative studies with other more advanced health facilities in order to improve the quality of clinical services	The realization of increased references for clinical development	
	Improving the quality of clinical services through clinical accreditation	The realization of service quality improvement	
	Reward system for employees given within a certain time	The realization of increased employee satisfaction	Growth and Learning

Table 5.
Clinical Strategic Performance Indicators

Strategic target	Performance Indicator	Weight	Target Performance Indicators (Per Year)				
			2021	2022	2023	2024	2025
Financial Perspective							
The realization of an increase in clinic income	The rate of increase in clinic income	25	20%	20%	20%	20%	20%
Customer Perspective							
The realization of an increase in the number of patient visits	The rate of increase in the number of patient visits	12	10%	10%	10%	10%	10%
The realization of an increase in patient loyalty							
The realization of the expansion of the target market							
The realization of an increase in patient satisfaction	Patient satisfaction level	15	60%	65%	70%	75%	80%
Internal Business Perspective							
The realization of an increase in the number of agencies that work together	The rate of increase in the number of agencies collaborating with clinics	8	10%	15%	20%	25%	30%
The realization of the improvement of facilities and infrastructure in accordance with clinical standards	The rate of increase in clinical service innovation	20	1 work program	1 work program	1 work program	1 work program	1 work program
The realization of clinical services with distinctive characteristics							
The realization of clinical branding optimization							
The realization of clinical service innovation							
The realization of increased references for clinical development							
The realization of service quality improvement	Clinical accreditation	5	Accredited	Accredited	Accredited	Accredited	Accredited
Growth and Learning Perspective							
The realization of an increase in HR competence	Level of training certification according to the competence of clinical employees	5	20% certified employees	40% certified employees	60% certified employee	80% certified employees	100% certified employees
The realization of increased employee satisfaction and reduced turnover	Employee satisfaction level	10	70%	75%	80%	85%	90%

Limitation of The Study

In this study, there are several limitations, namely the research instrument used is limited to FGD guidelines, interview guides and patient and employee satisfaction questionnaires and the research location is limited to only 1 health organization, namely the Primary level Clinic.

CONCLUSIONS AND SUGGESTIONS

KPI is an important aspect of the performance measurement system that can assist organizations in assessing or monitoring organizational performance which in turn can affect the service quality of the organization. This study develops 8 performance indicators or KPIs based on 4 balanced scorecard perspectives that can be used to assess the organizational performance of health facilities, especially clinics. This research can also be used as a basis in strategic management, especially in making strategic plans and identifying deficiencies or weaknesses in clinical management so that it becomes the basis for efforts to improve health services. The performance indicators in this study can be used to assess the performance of other clinics and can be further developed according to the conditions of the targeted clinics.

ETHICAL COMMITTEE

This research has been approved by the Research Ethics Commission of the Universitas 'Aisyiyah Yogyakarta No. 1874/KEP-UNISA/VIII/2021.

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Conflict of Interest Statement

The author declares that there is no conflict of interest in this study.

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