


STRATEGIC PLAN ANALYSIS USING THE BALANCED SCORECARD FRAMEWORK AT YOGYAKARTA ISLAMIC HOSPITAL PDHI

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PAPER INFO	ABSTRACT
<p>Received: October 2022</p> <p>Revised: October 2022</p> <p>Approved: October 2022</p>	<p>Background: Personal protection equipment (PPE) is becoming more and more difficult to come by, which makes service management less and less effective. The expectation is that hospitals will be able to navigate this epidemic phase by converting all obstacles into assets and all chances into strengths. Thus, despite the current crisis and condition, the hospital can endure and possibly expand.</p> <p>Aim: The purpose of this study is to analyze the strategic plan using the BSC framework.</p> <p>Method: This research is qualitative research with a case study approach conducted at RSIY PDHI. This research design uses an approach to explore and understand the organization by presenting a comprehensive picture and reporting a detailed description of the source of information and setting it up without any intervention from the researcher.</p> <p>Findings: From a financial perspective, three strategic targets are set, namely revenue growth, cost reduction, and profitability improvement. From the customer's perspective, four strategic targets are set, namely, increasing the quality and quality of service, increasing customer satisfaction, increasing the quality of customer relationships, and improving the image of the hospital. From the perspective of internal business processes, three strategic targets are set, namely the integration of internal service processes, the improvement of the quality of the service process to customers, and the increasing speed of the service innovation process. From the growth and learning perspective, three strategic targets are set, namely increasing employee capabilities, increasing employee satisfaction, and increasing the use of integrated information systems.</p>
<p>KEYWORDS</p> <p></p>	<p><i>balanced scorecard, hospital, strategic plan analysis, strategic goals, performance</i></p> <p>© The author(s). This work is distributed under the terms of the Creative Commons Attribution-ShareAlike 4.0 International License (CC BY-SA 4.0)</p>

INTRODUCTION

Currently, all hospitals in Indonesia are experiencing an unprecedented challenge, namely the COVID-19 pandemic. RSIY PDHI as one of the referral hospitals for COVID-19 services has begun to adapt to the situation and conditions of this pandemic. Environmental conditions both internal and external after the emergence of the COVID-19 outbreak began to have an impact on the overall performance of hospital services (Manuel & Herron, 2020). The decrease in the number of patient visits is unavoidable, both outpatients and inpatients. The scarcity of personal protective equipment (PPE) makes service management increasingly ineffective and efficient (Karim et al., 2020). Hospitals are expected to be able to get through this pandemic period by turning all challenges into strengths and weaknesses into opportunities (Dedeilia et al., 2020). Thus the hospital can survive and even grow in the current crisis and condition.

This strategic planning analysis will be used as a basis for management in designing a new strategic plan that will begin in 2021. The results of this new strategic plan are in the form of a strategic plan document. The Strategic Plan describes a strategic formula that will be implemented by the hospital starting in 2021. This new strategic formula is expected to be able to overcome internal and external problems faced by hospitals and be more comprehensive in realizing service performance targets in financial and non-financial measures, both short-term periodically every year as well as the long term, namely realizing the goals and vision and mission of the hospital.

This strategic planning is part of the basic strategic management so that the hospital can realize its vision and mission through the achievement of service performance indicators on an ongoing basis (Oliveira et al., 2020). This planning process will produce a strategic plan as a strategic map that can improve and improve service performance on an ongoing basis to the realization of the hospital's vision and mission. Proper strategic planning is also expected to be able to win hospitals in an increasingly competitive environment.

This strategic planning can be prepared using the Balanced Scorecard (BSC). Research by Noufal (2018) on health service organizations and providers of health facilities in Qatar in implementing strategic planning and performance evaluation using the BSC has proven to be very relevant and effective. The results of this study show that with the BSC, the organization can have a roadmap as well as strategic steps that the company must go through. The use of the BSC in the health care provider sector is proven to be able to align performance measures with organizational strategies and combine financial and non-financial performance.

The BSC is relevant to be used as a strategic planning framework in hospitals because the BSC can detail planning from a broader perspective (Voelker et al., 2001). BSC emphasizes the quality of learning and growth where the hospital can adapt to change (Nafari & Rezaei, 2022). The application of BSC in hospitals emphasizes how to foster learning and growth as well as how to maintain and improve the quality of internal business processes that can realize customer and owner satisfaction (Shukri & Ramli, 2015). Customers are satisfied with the fulfillment of service quality and hospital quality as expected by customers. The owner will also be satisfied because the hospital's financial goals will automatically be realized. After all, the achievement of financial goals is the estuary or result of a quality business process (Mani et al., 2010).

Zahirul Haque's research states that for 20 (twenty) years since it was discovered by Kaplan and Norton, BSC has been used as a tool to formulate and plan strategies that make it easier for organizations to realize their goals and encourage management to improve future performance. BSC also motivates management to exercise control and strategic alignment. (Hoque, 2014).

Mulyadi (2007) explained that the BSC has four advantages over other planning tools, namely coherent, measurable and comprehensive. Comprehensive means comprehensive formulation and planning compared to traditional measurements covering financial, customer, internal business processes, and learning and growth perspectives. Balanced means are seen from two different sides, namely financial and non-financial performance, short-term and long-term performance, internal and external factors. Coherence means that there is a causal relationship between the various strategic objectives generated in strategic planning.

Measurable means that all strategic goals have been determined in size, both targets from a financial perspective and a non-financial perspective.

Hospitals need BSC in carrying out strategic planning to improve service performance (Luo et al., 2012). So far, RSIY PDHI has not carried out a comprehensive plan, it can be seen from the existing strategic plans that focus on how the hospital's financial goals are achieved. Financial performance is the estuary or result of a service process in the hospital (Ramli, 2019). RSIY PDHI must realize that if it expects its financial goals to be achieved, it must pay great attention to the means that cause that goal to be achieved sustainably. Non-financial performance such as customer retention, service quality improvement, employee retention are aspects that must get more attention because they also have an impact on the hospital's financial performance (Yousaf et al., 2014).

Therefore, the purpose of this study is to analyze the strategic plan using the BSC framework. The specific purpose of this research is to provide consideration and reference to hospital owners and management in preparing new strategic plans.

METHOD

This research is qualitative with a case study approach conducted at RSIY PDHI. This research design uses an approach to explore and understand the organization by presenting a comprehensive picture and reporting a detailed description of the source of information and setting it up without any intervention from the researcher (Creswell, 2003). The subjects and objects of this research are people who are sources of data and information or known as key informants and also other informants who may be added to adjust to the conditions when digging up data and information.

This research is qualitative research with a case study approach on one object under study, namely the strategic planning of RSIY PDHI so that there is no population, sample, and sampling in this study. The research variables to be studied are 4 (four) perspectives used by BSC in formulating strategic planning at RSIY PDHI, namely financial perspective, customer perspective, internal business process perspective, and growth and learning perspective.

Researchers act as instruments as well as data collectors. Data collection techniques carried out in this study were interviews and documentation. Interviews are used as a data collection technique if researchers want to know things from more in-depth informants. In this study, interviews were conducted directly with the help of a recording device provided by the researcher. Interviews were conducted related to strategic planning analysis at RSIY PDHI.

This study to obtain information about strategic planning at RSIY PDHI. Interviews were conducted with various parties, namely the chairman of the foundation's management is a representative of the owner so that the data and information obtained reflects the views and expectations of the owner on the hospital's strategic planning. Next, the chairman of the supervisory board is a strategic position because he gets a mandate from the owner to oversee how the hospital operates by its vision and mission. Then the director is the main person in charge or top management at the hospital. The director is a key informant in this research. In addition, if in the process of collecting data and information they find other informants besides the five informants above to be interviewed, then the researcher would dig deeper into these other informants. The next technique is to do documentation, namely data collection techniques by studying documents such as letters, memorandums, official announcements, administrative

documents, reports, and others. This method is carried out by studying data and information from RSIY PDHI, literature, and books relevant to the research, such as policies, guidelines, guidelines and procedures, accountability reports, organizational structures, and other relevant documentation.

The data validity techniques in this study are triangulation and member checking. In this study the data used in the form of interviews and documentation. Member checking is used to determine the accuracy of the qualitative findings. The member checking method is carried out by bringing back the final report or description or specific theme to the interviewees so that participants can give their opinion that the final report is as intended.

Data analysis was carried out by condensing primary and secondary data, by recognizing the data obtained, then the initial code was made. After that, the researcher looked for and determined the theme of the data so that the data set was identified. Then define the theme and carry out the analysis process. Finally, make a report on the results and conclusions.

The implementation of this research begins with the preparation of a research proposal that has been approved by the supervisor and is held in an open seminar. Then the implementation of data collection through interviews to data analysis using predetermined instruments. After that, the results of the data analysis will be presented in the form of a discussion of the research results until a conclusion is drawn.

The implementation of this research from the beginning to the end always adheres to the moral values and ethical standards required by RSIY PDHI. The researcher will always protect the respondent's identity with anonymity and confidentiality, and will also not take any actions that violate ethics such as forcing someone to be involved in research, encouraging respondents to provide false information that is not true, and providing secret codes on questionnaires to respondents.

RESULTS AND DISCUSSION

Strategic Objectives

Strategic objectives are statements of what the hospital will realize. Strategic objectives are the elaboration of the vision which is categorized into 4 (four) Balanced Score Card (BSC) perspectives by considering the mission that has been set. The strategic objectives of the Yogyakarta Islamic Hospital PDHI are grouped into the BSC perspective as follows:

- 1) Financial Perspective: The creation of healthy financial conditions and good company growth to generate profits that can be used to improve the quality and infrastructure and update health service technology in hospitals.
- 2) Customer Perspective: Increased satisfaction of all hospital customers on the implementation of complete health services, both promotive, preventive, curative, and rehabilitative.
- 3) Internal Business Process Perspective: The implementation of effective and efficient health services. Optimal productivity and performance of all employees so that the quality of health services to customers is always guaranteed.
- 4) Learning and Growth Perspective: Realizing a healthy hospital with competent, trustworthy, and professional human resources and having a high work ethic. Increasing the role of all employees based on their respective professions with continuous education and training programs.

Organizational Conditions

The condition of the organization is known by conducting environmental analysis both internally and externally obtained through observations, interviews, and discussions with the board of directors, management, and owners through Focused Group Discussions (FGD). Researchers had the opportunity to make observations by attending board and management meetings for 4 (four) offline meetings. Then follow the meetings of the board of directors and supervisors for 3 (three) online meetings. In 7 (seven) meetings with the directors, management, and owners, the researchers summarized the hospital's environmental conditions by analyzing the internal and external conditions of the hospital.

Analysis of the internal environmental conditions of the hospital using the method of analysis of strengths and weaknesses. Analysis of the hospital's strengths and weaknesses was obtained from observations when researchers attended meetings with directors, management, and owners. From the results of interviews and FGDs during the meeting agenda.

Strategy Selection

To realize the vision as a hospital for the pride of the people, the owners and directors determine the hospital's long-term and short-term strategies. The long-term strategy in question is how to realize within the next 10 (ten) years the Yogyakarta Islamic Hospital PDHI becomes a type B hospital that serves educational programs. The reason for the owner to designate a type B hospital for the education category is because the PDHI Foundation as the owner of the hospital was established with the aim and purpose of being healthy and educating the community. One of the strategies is to present charities of health and education institutions that can play an active role in health and education programs. These aims and objectives are expected to be realized simultaneously with the presence of a Class B Education type hospital. At this time the PDHI Foundation has had charitable educational and social institutions spread throughout the Special Region of Yogyakarta.

Meanwhile, in the short term, what is meant in the next 5 (five) year period is how to realize the construction of a central surgical building, adding inpatient rooms and intensive rooms (ICU, ICCU, and PICU). Then the expansion of cooperation with educational institutions and partners of related education and training institutions. Based on discussions with management, the following strategic issues were determined:

- 1) Improving BPJS Health Service Governance: The decline in performance for the 2015 to 2019 period was identified as a result of the lack of management of BPJS Health services where almost 80% of services in hospitals are BPJS Health services. BPJS Kesehatan accounts for the largest portion of hospital revenues. The lack of communication and coordination in the management of BPJS Health also affects the quality of claims for health care financing bills for BPJS Health participants.

Under these conditions, management strengthens the governance of BPJS Health services by giving greater priority to efforts to optimize claims for financing claims. This effort aims at realizing cost management and improving the quality of services that are always increasing. Cost management is the responsibility of all parties.

Yogyakarta Islamic Hospital PDHI applies strict cost discipline in all service lines and operational areas. This effort is expected to increase profitability in the period 2020 to 2024. The head of the finance department said that "as an institution providing

services in the health sector, service costs are the biggest burden to be borne when services are provided." Therefore, the management of the service burden becomes the center of attention accompanied by maintaining the quality of service.

- 2) Non-fee for service package-based services: The non-fee for services package-based service is a management method where at the beginning of the unit cost it is known that the increase in service rates is by the level of action to be carried out but is not linear. The director said that the focus of service is on the captive market, by offering specialist doctors to make service plans by applying clinical pathway packages to every medical procedure. The expected result is cost efficiency as well as growth in the number of hospital revenues.
- 3) Focus on efficiency and tiered referrals: This strategy is continuously collaborating with BPJS Health verifier officers and raising shared resources as well as cost-efficiency in all service and operational work units. Various efforts were made to detect and eliminate repetitive or redundant work.

Balanced Scorecard (BSC)

After elaborating the vision, mission, strategic objectives and determining the main strategy of the Yogyakarta Islamic Hospital PDHI together with the management, the next stage is the design of the Balanced Scorecard which consists of strategic targets for key performance indicators (KPI) which includes lag and lead indicators and strategic initiatives. These elements are coherent and mutually supportive in achieving the goals of the Yogyakarta Islamic Hospital PDHI.

Strategic targets are steps the hospital takes in realizing its vision and mission to develop long-term and short-term plans. Performance indicators or measures explain how to determine the success of achieving goals. Indicators are divided into two namely, lag and lead indicators. A lead indicator is an indicator that measures non-financial results as an organizational guideline for decision making, while the lag indicator is an indicator that measures the final impact based on the plans previously carried out by the organization and their implementation. Where the final impact is financial. These two indicators are further reduced to 4 (four) perspectives, namely one as a lag indicator and three as a lead indicator.

BSC will help Yogyakarta Islamic Hospital PDHI to be more focused in carrying out activities to improve performance by paying attention to comprehensive aspects including finance, customers, internal business processes, growth, and learning.

- 1) Financial Perspective: From a financial perspective, two strategic targets are set, namely revenue growth and reduced operational costs.
 - a) Revenue Growth: The lag indicator for this strategic target is the level of revenue growth with market share expansion as a lead indicator. According to management's statement, by expanding market share, either adding additional BPJS Health referrals from other clinics. or general patients will automatically support revenue growth. Revenue achievement during the year is projected to continue to grow by 20%.

The largest income comes from BPJS Health services. Yogyakarta Islamic Hospital PDHI gives greater priority to efforts to increase the number of BPJS Health patient services while still paying attention to other revenue sectors. The

strategic initiative taken is to optimize services for patients participating in BPJS Health.

- b) **Operational Cost Reduction:** The lag indicators for this strategic objective are cost reduction and process cost-effectiveness as lead indicators. The strategic initiative that can be taken is operational cost-efficiency. Cost management is the main thing and must be the responsibility of all parties. As a service provider institution in the health sector, the cost of services is the biggest burden that is borne when the service is provided and determines the profit margin.

Yogyakarta Islamic Hospital PDHI will continue to maintain service quality in increasing the occupancy rate but at the same time tighten the provision of medical support services such as pharmacy, laboratory, and radiology. It aims to keep the ratio of the level of financing to the level of acceptance at a controlled level. The head of the finance department gave an example, from all the list of operational costs, the concern was the cost of pharmacy, laboratory, and radiology. The lead indicator of this strategic target is service quality. Thus, the strategic initiative that can be carried out by the Yogyakarta Islamic Hospital PDHI is to increase customer satisfaction through excellent service with friendliness and ease of service.

2) Customer Perspective

- a) **Improve the quality of relationships with customers:** As a manifestation of one form of mission in increasing the role of hospitals as a place to obtain safe and comfortable health services and also as a place for education, training, research, and technology development in the health sector, hospitals must prioritize the customer value mindset. This means that the Yogyakarta Islamic Hospital PDHI places internal, external customers, and business partners as the main tool or priority in designing hospital activities.

The success of these strategic objectives can be measured through customer loyalty. The head of the medical service department said that human resources play an important role in ensuring reliable service because hospitals can get loyal customers through satisfaction and trust. A strategic initiative that can be taken is to improve the quality of relationships with customers. Hospitals need to identify loyal customers and give their attention to them. The percentage of customers who become non-customers is a lead indicator. while customer loyalty is a lag indicator.

- b) **Improve the image of the hospital:** The next strategic target from the customer's perspective is to improve the image of the Yogyakarta Islamic Hospital PDHI. The outcome measure of this strategic objective is the frequency of reviews and five-star coverage by customers through both social media and customer satisfaction questionnaires. The development of the service industry is currently increasingly competitive, especially after the government requires all residents to become participants of BPJS Health. This is a great opportunity in the healthcare industry.

Health service providers such as hospitals as BPJS Health service providers compete to adapt to BPJS Health services and take anticipatory steps to protect businesses from the negative impacts of market changes. If a company has a good image, it will be easier to do various things to develop. Building a company image can be done without advertising, but by doing the right public relations to the

community. Initiatives from this target are in the form of being active in social activities for routine health checks, such as holding blood donation activities, free cataract surgery, and mass circumcision, or in the form of participation in the Yogyakarta Islamic Hospital PDHI in raising funds when disasters occur such as earthquakes, floods, landslides, and so on.

3) Internal Business Process Perspective: In this perspective, three strategic objectives are determined, namely:

a) Integrated Service Process: The lag indicators of this target are cycle effectiveness (CE) and the number of non-value-added activities that can be reduced or eliminated as a measure of performance boost. As explained earlier that the hospital's main processes are promotive, preventive, curative, and rehabilitative. The curative process is the largest in the context of diagnosis, action, and pharmaceutical therapy. So this service process continues to be carried out by mapping the service process as an integrated system and improving the quality of the human resources involved in it.

The initiative of this target is to identify and prioritize the main processes and then find activities that do not add value so that the process becomes more efficient. Cycle time is used to measure the time required to carry out the service process, from the start of the process to the completion of the process. The cycle time component consists of processing time plus moving time, waiting time, and inspection time.

Among these various times, only processing time has added value for the customer. Therefore, by shortening the cycle time, the strategic step taken is to reduce and eliminate non-value-added time for customers which is carried out through a strategic initiative to re-identify the process. This applies for example in emergency services, pharmacy, laboratory, radiology, administration, and so on.

b) Improving the quality of service processes to customers: The lag indicator of this strategic target is the time and quality of response to customer requests with a trigger measure of customer database availability. Increasing the quality of service processes will automatically improve the quality of service processes to customers. The initiative of this strategic goal is to develop customer relationship management (CRM) that focuses on customer needs and satisfaction. CRM is expected to help Yogyakarta Islamic Hospital PDHI in offering the best service to customers because it can improve the identification of customer needs and expectations, respond to complaints, and identify inaccuracies in service procedures when implementing CRM.

c) Increase the speed of the service innovation process: The lag indicator of strategic targets in the perspective of the next internal business process is the number of new services, while the lead indicator is the time to market new services. The addition of specialist services, both in type and time, has become a program for the Yogyakarta Islamic Hospital PDHI. The speed of the service innovation process is also sought through collaboration with education for all types of services available. This strategy is effective in supporting the selection of new patients, both inpatient and outpatient.

4) Growth and Learning Perspective: From this perspective, three strategic targets have been determined, namely increasing employee competence, increasing employee satisfaction, and increasing the use of integrated and integrated management information systems in all work units.

a) Increasing Employee Competence: In this strategic target, the measure of success is the employee education and training index. Humans are the most important resource in the organization so that the quality of human resources located at the level of education and skills needs to be managed properly. Yogyakarta Islamic Hospital PDHI provides educational and training scholarship programs and facilities for all professions, including nurses, doctors, and other health workers. Increasing employee competence is expected to increase productivity which is one of the basic values of organizational governance at the Yogyakarta Islamic Hospital PDHI.

The size set is the amount of training provided to medical and non-medical personnel. So, the strategic initiative that can be done is to carry out developed education and training. In this case, sustainable means that it is carried out continuously where the quality of the implementation is adjusted to the required needs. In addition, individual competencies can also be developed by sharing the knowledge which refers to the concept of the learning organization.

b) Increased Employee Satisfaction: To achieve this strategic goal, the outcome measure that needs to be considered is the employee satisfaction index with relationships, motivation, and rewards given as trigger measures. The strategic initiative that can be taken to achieve this strategic goal is to create a conducive corporate climate. Yogyakarta Islamic Hospital PDHI strives to create a conducive working atmosphere through an open and supportive organizational culture. Organizational culture has a positive effect on employee job satisfaction which in turn has a positive impact on productivity. For example, employees are free to share opinions and knowledge with superiors and subordinates in overcoming problems so that these problems can be resolved properly.

The management is used to holding regular meetings attended by the owner, director, chairman of the foundation, and representatives from every field at the Yogyakarta Islamic Hospital PDHI to discuss and solve any new issues that arise. Through this forum, owners and management provide opportunities for employees to express their opinions without being hindered by positions between leaders and subordinates. The relationship between leadership and employees is well established. demonstrated by taking an active role in regular education and training aimed at improving employee competence and motivation. A sense of togetherness and mutual respect is also closely fostered in the working environment of the Yogyakarta Islamic Hospital PDHI.

c) Increased use of integrated management information systems: The outcome measure of this strategic objective is the integration of management information systems (MIS) with the availability of big data as a driving measure. This SIM is based on enterprise resource planning (ERP) which aims to combine all functional areas of the Yogyakarta Islamic Hospital PDHI through the application of a

technology system that can provide accurate, complete, and timely information to support the decision-making process and analysis of management reporting. The integrated information system through this SIM makes it easier for companies to achieve standardization of operating processes that can increase productivity, reduce inefficiency, and improve product quality.

This MIS also helps companies to achieve standardization of data and information so that information from one division is useful for other divisions. In other words, the integration of information systems can increase the collaboration of each employee and help to solve internal problems and be adaptive to market changes.

Strategy Map

The relationship between strategic goals and initiatives depicted on a strategy map is an important element in the implementation of the Balanced Scorecard as a strategic planning tool (Wu, 2012). This is because the strategy map that describes the causal relationship between these strategic goals and initiatives can be used as a basis by management in measuring and communicating the plans that have been made in more detail (Libby, 2005). By knowing this causal relationship and causal relationship, the achievements from the four BSC perspectives can be seen. This strategy map is also able to measure the real contribution of intangible assets such as employees, internal business processes, and customers to the achievement of the profit increase target for the hospital (Grigoroudis et al., 2012).

Based on the results of interviews with the board of directors and management, the researcher got an explanation and description that to realize the vision and mission as described previously, targets were set to realize the existing strategic goals and initiatives. These targets are related to employee retention and training, from a learning and growth perspective, the response time, and waiting time from an internal business process perspective. While the customer perspective is the growth in the number of new customers and retention of old customers, then the financial perspective is operational cost efficiency, revenue growth, and profitability increase.

CONCLUSION

Strategic targets are categorized into 4 (four) perspectives, namely financial goals, customer goals, internal business process goals, and growth and learning targets. From a financial perspective, three strategic targets are set, namely revenue growth, reduced costs, and increased profitability. From the customer perspective, four strategic targets are set, namely improving the quality and quality of service, increasing customer satisfaction, improving the quality of customer relationships, and improving the image of the hospital. From the internal business process perspective, three strategic targets are set, namely the integration of internal service processes, increasing the quality of service processes to customers, increasing the speed of service innovation processes. From the growth and learning perspective, three strategic targets are set, namely increasing employee capabilities, increasing employee satisfaction, and increasing the use of integrated information systems.

Suggestions that can be considered are Yogyakarta Islamic Hospital PDHI is advised to refine the strategic plan with the Balanced Scorecard framework that has been made previously

and determination of performance indicators considering the competitive advantage of hospitals.

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