

ANALYSIS OF HUMAN RESOURCE PERFORMANCE AT HERMINA HOSPITAL SAMARINDA (IMPLEMENTASI BALANCED SCORECARD)

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Abstract

This study aims to analyze the performance of human resources (HR) at Hermina Samarinda Hospital using the Balanced Scorecard (BSC) approach. The research method employed is a descriptive qualitative approach, with data collection techniques including interviews, observations, and documentation. The analysis is conducted based on the four perspectives of the Balanced Scorecard, namely financial, customer, internal business processes, and learning and growth. The results indicate that overall HR performance is in the "fairly good" category. The financial perspective shows good operational efficiency, the customer perspective indicates a high level of patient satisfaction, the internal business process perspective still requires improvement, and the learning and growth perspective demonstrates continuous human resource development. The Balanced Scorecard is proven to be an effective tool for comprehensive performance measurement.

Keywords: Human Resource Performance, Balanced Scorecard, Hospital.

INTRODUCTION

Hospitals are healthcare institutions that play a strategic role in improving public health. A hospital's success is largely determined by its organizational performance, particularly its human resources (HR) as the primary driver of service delivery (Moehariono, 2012). As public service providers, hospitals are required to provide quality, equitable, and patient-satisfaction-oriented services. This aligns with Article 28H paragraph (1) of the 1945 Constitution, which states that every citizen has the right to adequate healthcare. Therefore, a hospital's success in carrying out its functions is strongly influenced by the performance of its professional, competent, and service-oriented HR (WHO, 2020). In the era of globalization and increasingly competitive healthcare industry, human resource performance management is a crucial factor in enhancing organizational competitiveness. Human resources are no longer viewed merely as operational personnel, but rather as strategic assets capable of creating added value for the organization (Armstrong & Taylor, 2020). Measuring human resource performance is crucial because it can provide information on the effectiveness of employee contributions to achieving organizational goals. Therefore, a comprehensive, integrated, and sustainable performance measurement system is needed.

One widely used approach to measuring overall organizational performance is the Balanced Scorecard (BSC), developed by Kaplan and Norton (1996). The Balanced Scorecard is a strategic management system that integrates performance measurement across four key perspectives: financial, customer, internal business processes, and learning and growth. This approach enables organizations to balance financial and non-financial performance indicators, thereby providing a more holistic picture of organizational performance (Kaplan & Norton, 2001). In the healthcare sector, the implementation of the Balanced Scorecard is considered effective in improving service quality and organizational performance. Research by Pink et al. (2001) shows that the Balanced Scorecard can help hospitals improve performance accountability and transparency. Furthermore, a recent study by Zbinden et al. (2022) demonstrated that implementing the Balanced Scorecard in hospitals can improve operational efficiency and service quality through more structured and systematic performance measurement. Hermina Samarinda Hospital, as one of the private hospitals in Samarinda City, plays a vital role in providing healthcare services to the community. As part of the Hermina Group, the hospital is required to continuously improve the quality of its services amidst increasingly competitive healthcare industries. Various efforts have been made, such as enhancing superior services,

utilizing digital technology, and developing the competencies of medical and non-medical personnel. However, challenges in human resource management, operational efficiency, and improving service quality remain issues that require attention. The implementation of the Balanced Scorecard at Hermina Hospital in Samarinda is one strategy for evaluating and improving organizational performance, particularly human resource performance. Through the four main perspectives of the Balanced Scorecard, management can assess the effectiveness of employee performance in supporting the achievement of organizational goals. Furthermore, the use of Key Performance Indicators (KPIs) as a performance measurement tool allows for more objective, measurable, and sustainable evaluations (Niven, 2014).

The importance of implementing the Balanced Scorecard in the hospital sector lies not only in its ability to measure performance, but also in helping organizations align their vision, mission, and strategy with operational implementation on the ground. This allows hospitals to improve service quality, operational efficiency, and sustainable human resource development. Based on this description, this study aims to analyze human resource performance at Hermina Hospital Samarinda through the implementation of the Balanced Scorecard. The results are expected to provide a comprehensive overview of HR performance and serve as a basis for formulating more effective and sustainable performance improvement strategies.

Literature review

Performance Measurement

1. Human Resources (HR)

Human resources (HR) are a strategic asset within an organization, playing a crucial role in determining the success of achieving goals. In the context of modern organizations, HR is no longer viewed simply as labor, but rather as primary capital, possessing the ability, creativity, and potential to create added value for the organization (Becker, 1993; Armstrong & Taylor, 2020).

Human capital theory emphasizes that investments in employee education, training, and competency development will significantly contribute to improving organizational performance (Becker, 1993). Furthermore, HR management is supported by various motivational theories, such as Maslow's theory of needs, Herzberg's two-factor theory, and expectancy theory, which explain that employee performance is influenced by motivation and job satisfaction (Robbins & Judge, 2021).

Job satisfaction is a crucial factor in improving employee performance and loyalty. Research shows that job satisfaction has a positive relationship with productivity and service quality (Spector, 1997; Judge et al., 2017). Therefore, organizations need to consider factors such as compensation, work environment, interpersonal relationships, and career development opportunities in HR management.

2. Performance and Performance Measurement

Performance is the level of achievement of individual and organizational work results in achieving established goals. Performance measurement is an important tool in evaluating organizational effectiveness and efficiency and serves as a basis for strategic decision-making (Neely et al., 2005).

Over time, performance measurement has become more focused on financial aspects than just financial ones, but also encompasses non-financial aspects such as customer satisfaction, service quality, and internal process efficiency (Kaplan & Norton, 1996). This aligns with the demands of modern organizations that prioritize sustainability and competitiveness.

Another approach to measuring HR performance is the Human Resource Scorecard, which links organizational strategy with HR management practices and individual performance (Becker, Huselid, & Ulrich, 2001). Furthermore, the use of Key Performance Indicators (KPIs) is also an important tool for measuring performance objectively and measurably against organizational targets (Parmenter, 2015).

3. Balanced Scorecard (BSC)

The Balanced Scorecard (BSC) is a strategic management system developed by Kaplan and Norton to measure organizational performance comprehensively by integrating financial and non-financial aspects (Kaplan & Norton, 1992; 1996).

The Balanced Scorecard consists of four main perspectives, namely:

a. Financial Perspective

Assess organizational performance based on financial indicators such as profitability, cost efficiency, and revenue growth.

b. Customer Perspective

Measuring the level of customer satisfaction, loyalty, and perception of the quality of the organization's services.

c. Internal Business Process Perspective

Assess the effectiveness and efficiency of internal processes in producing quality products or services.

d. Learning and Growth Perspective

Focusing on human resource development, innovation, and improving organizational capabilities in the long term.

The Balanced Scorecard helps organizations translate vision and strategy into measurable performance indicators, making it easier to evaluate and control performance (Kaplan & Norton, 2001).

4. Implementation of Balanced Scorecard in Hospitals

In the healthcare sector, the Balanced Scorecard is a relevant tool because hospitals are not only oriented towards financial profit, but also on the quality of service and patient safety.

Research shows that implementing a BSC in hospitals can improve service quality, operational efficiency, and patient satisfaction (Pink et al., 2001; Zelman et al., 2003). Furthermore, the BSC can help hospital management align strategy with day-to-day operations.

Implementation of the Balanced Scorecard in hospitals generally includes indicators such as:

Internal satisfaction level

a. Service time

b. Bed occupancy rate (BOR)

c. Performance of medical and non-medical personnel

d. Operational cost efficiency

Thus, the Balanced Scorecard becomes an effective tool in improving the performance of hospital organizations comprehensively and sustainably.

5. Previous Research

Various previous studies have shown that the Balanced Scorecard is effective in measuring hospital performance.

Research by Zelman et al. (2003) showed that implementing a BSC in hospitals can improve organizational performance through the integration of strategy and performance measurement. Another study by Pink et al. (2001) also found that using BSC-based performance indicators can improve the quality of healthcare services.

Recent studies have shown that implementing the Balanced Scorecard in the healthcare sector positively contributes to improved financial and non-financial performance, as well as patient and employee satisfaction (Mutale et al., 2014). However, several studies have also found that BSC implementation still faces challenges, particularly in measuring internal process indicators and human resource development.

RESEARCH METHODS

A research method is a scientific basis that explains the systematic procedures for obtaining, processing, and analyzing data to answer research problem formulations in a valid and reliable manner. Selecting the right research method is crucial to ensure that research results have a high level of accuracy and credibility (Creswell & Creswell, 2018). In this study, the method used was comprehensively designed to examine human resource (HR) performance at Hermina Hospital Samarinda through a Balanced Scorecard approach. A systematic methodological approach allows researchers to gain a deep understanding of the phenomena studied and produce academically accountable findings (Neuman, 2014). The description of this research method includes the type and approach of the research, the location and focus of the research, the type and source of data, data collection techniques, data analysis techniques, and data validity testing.

1. Types and Approaches of Research

This study employed a descriptive qualitative approach. The qualitative approach was chosen because it provides a deep understanding of human resource (HR) performance phenomena within the context of Balanced Scorecard implementation in hospitals. This method emphasizes the meaning, process, and interpretation of data obtained in the field (Creswell & Creswell, 2018).

Descriptive research aims to systematically and accurately describe the facts and characteristics of the research object without manipulating variables (Neuman, 2014). In this context, the research attempts to comprehensively describe HR performance conditions based on the four Balanced Scorecard perspectives.

2. Research Location

This research was conducted at Hermina Samarinda Hospital, located in Samarinda City, East Kalimantan. The location was selected purposively, considering that the hospital has implemented a Balanced Scorecard-based performance management approach, thus aligning with the research objectives (Sugiyono, 2020).

3. Research Focus

The focus of this research is to analyze human resource performance based on the implementation of the Balanced Scorecard (BSC) which includes four main perspectives (Kaplan & Norton, 1996), namely:

- a. Financial perspective
- b. Customer perspective (internal and external)
- c. Internal business process perspective
- d. Learning and growth perspective

These four perspectives are used as the main indicators in evaluating HR performance comprehensively and integrated with organizational strategy.

4. Data Types and Sources

a. Primary Data

Primary data was obtained directly from informants through interviews and observations. Informants in this study included management, HR staff, and hospital employees involved in Balanced Scorecard implementation. Primary data was used to gather information related to employee performance, HR management systems, and BSC implementation practices (Sekaran & Bougie, 2016).

b. Secondary Data

Secondary data was obtained from official hospital documents, such as performance reports, financial reports, HR data, and other documents relevant to the research. This data was used to complement and strengthen the findings from the primary data.

5. Data collection technique

Data collection techniques in this study include:

a. Interview

In-depth interviews were conducted with informants to obtain information related to Balanced Scorecard implementation and HR performance. Interviews allowed researchers to obtain more detailed and contextual data (Creswell, 2014).

b. Observation

Observations are conducted by directly observing work activities, service processes, and the working environment in the hospital. This technique is used to obtain factual data regarding employee behavior and work processes.

c. Documentation

Documentation is conducted by collecting data in the form of reports, archives, and documents related to organizational and HR performance. This technique serves as supporting data for research (Sugiyono, 2020).

6. Data Analysis Techniques

Data analysis in this study used qualitative descriptive analysis techniques that refer to the interactive model from Miles, Huberman, and Saldaña (2014), with the following stages:

a. Data Reduction

The process of selecting, focusing, and simplifying raw data obtained from the field to suit the research focus.

b. Data Presentation

Data is presented in the form of descriptive narratives, tables, or matrices to facilitate understanding and interpretation.

c. Conclusion Drawing

Conclusions are drawn based on the results of data analysis that have been systematically compiled to answer the research problem formulation.

7. Data Validity Test

To ensure data validity, this study employed triangulation techniques. Triangulation is a technique for verifying data validity by utilizing various sources and methods (Denzin, 2017).

The forms of triangulation used are:

a. Source triangulation: comparing data from various informants

b. Technical triangulation: comparing data from interviews, observations, and documentation

With this technique, it is hoped that the data obtained will have a high level of validity and reliability and be able to describe actual conditions in the field.

RESULTS AND DISCUSSION

The results and discussion section is a crucial stage in research, aiming to present empirical findings and critically interpret them based on the theoretical framework used. The presentation of research results focuses not only on data description but also on in-depth analysis to explain the relationship between research findings and relevant theoretical concepts (Creswell & Creswell, 2018).

In this study, the results and discussion focus on the analysis of human resource (HR) performance at Hermina Hospital Samarinda based on the Balanced Scorecard approach, which encompasses four main perspectives: financial, customer, internal business processes, and learning and growth. This approach is used to provide a comprehensive overview of organizational performance, both financially and non-financially (Kaplan & Norton, 1996).

1. Overview of Human Resources Performance at Hermina Hospital Samarinda

The research results show that the performance of human resources (HR) at Hermina Hospital Samarinda is generally considered quite good. This is evident in the employees' ability to provide professional, responsive healthcare services, and in accordance with applicable standard operating procedures (SOPs).

As part of a national private hospital network, the hospital's human resource management system is well-structured, encompassing ongoing training, performance indicator-based evaluation, and the use of technology in healthcare. These findings align with research suggesting that systematic human resource management will improve organizational effectiveness and service quality (Armstrong & Taylor, 2020).

In addition, the implementation of an indicator-based performance evaluation system shows that the organization has moved towards modern management practices that emphasize objective performance measurement (Neely et al., 2005).

2. Human Resource Performance Analysis Based on the Balanced Scorecard Perspective

a. Financial Perspective

From a financial perspective, human resource performance contributes to increased hospital revenue through service optimization and operational efficiency. Strategies include developing superior services, collaborating with the National Health Insurance Agency (BPJS) and health insurance, and digitizing the financial system.

Operational cost efficiency also demonstrates the critical role of human resources in effectively carrying out tasks according to established standards. This aligns with the Balanced Scorecard concept, which emphasizes the link between operational performance and financial results (Kaplan & Norton, 1996).

Discussion:

These results indicate that HR performance is directly related to an organization's financial performance. Competent HR can increase productivity while reducing operational costs. Previous research also shows that improving HR quality significantly impacts the financial performance of healthcare organizations (Zelman et al., 2003).

b. Customer Perspective (Internal and External)

From a customer perspective, HR performance is assessed based on patient satisfaction levels. Research results indicate that the services provided met patient expectations, characterized by friendly, responsive, and professional attitudes from both medical and non-medical staff.

The use of technology, such as online registration systems and patient complaint handling systems, has helped improve service quality. This demonstrates the organization's efforts to enhance the overall patient experience.

Discussion:

Human resource performance from a customer perspective shows that service quality is significantly influenced by employee competence and behavior. This aligns with customer satisfaction theory, which states that service quality is the primary determinant of customer satisfaction and loyalty (Kotler & Keller, 2016).

Research by Doyle et al. (2013) also shows that good patient experience is closely related to improving the quality of health services.

c. Internal Business Process Perspective

From an internal business process perspective, human resource performance is reflected in the ability to execute service processes effectively and efficiently. The hospital has implemented strict standard operating procedures (SOPs), the use of electronic medical records (EMR), and regular quality and patient safety audits.

However, there are still several obstacles such as suboptimal service waiting times and the need to improve

consistency in implementing SOPs.

Discussion:

The effectiveness of internal processes is heavily influenced by the coordination and competence of human resources. Standardized systems can improve efficiency, but they still require ongoing monitoring and evaluation.

This finding is in line with research which states that optimizing internal processes is key to improving service quality and organizational efficiency (Porter, 2008).

d. Learning and Growth Perspective

From a learning and growth perspective, Hermina Samarinda Hospital has made various efforts to improve HR competency through training, career development, and providing incentives and awards.

Furthermore, the use of technologies such as telemedicine and digital services demonstrates innovation in healthcare. A work environment that supports continuous learning is also a crucial factor in improving human resource performance.

Discussion:

These results demonstrate that investment in human resource development has a positive impact on organizational performance. Competent and adaptive human resources are better able to cope with change and improve service quality.

This aligns with human capital theory, which states that investment in human resource development will increase organizational productivity and performance (Becker, 1993). Research by Mutale et al. (2014) also shows that increasing human resource capacity contributes to improving health system performance.

3. General Discussion

The implementation of the Balanced Scorecard at Hermina Samarinda Hospital provides a comprehensive overview of HR performance from various perspectives, namely financial, customer, internal processes, and learning and growth.

This approach allows organizations to not only focus on financial aspects, but also pay attention to non-financial factors that play an important role in the success of the organization.

The results of this study are in line with various studies which state that the Balanced Scorecard is an effective performance measurement tool in improving organizational quality, especially in the health sector (Kaplan & Norton, 2001; Pink et al., 2001).

However, the success of Balanced Scorecard implementation depends heavily on:

- a. Management commitment
- b. Human resource readiness and competence
- c. Consistency in performance evaluation
- d. Clarity of performance indicators (KPIs)

performance at Hermina Hospital Samarinda has been running well, but still requires improvements in the internal business process aspect and strengthening of a more measurable and sustainable indicator-based evaluation system.

CONCLUSIONS AND SUGGESTIONS

A. Conclusion

Based on the results of research on the analysis of human resource (HR) performance at Hermina Hospital Samarinda using the Balanced Scorecard (BSC) approach, the following conclusions can be drawn:

1. Overall, HR performance at Hermina Hospital Samarinda is in the fairly good category, viewed from the four perspectives of the Balanced Scorecard: financial, customer, internal business processes, and learning and growth. This demonstrates that the BSC approach is capable of providing a comprehensive and integrated performance picture (Kaplan & Norton, 1996).
2. From a financial perspective, HR performance contributes to increased operational efficiency and hospital revenue through service optimization and effective resource management. This finding strengthens the relationship between operational performance and financial performance in healthcare organizations (Zelman et al., 2003).
3. From a customer perspective, patient satisfaction levels are high, demonstrated by friendly, responsive, and professional service. This aligns with the theory that service quality is a key factor in determining customer satisfaction (Kotler & Keller, 2016).
4. From an internal business process perspective, the hospital has implemented a fairly robust operational system through standard operating procedures (SOPs), the use of technology such as electronic medical records, and

regular quality audits. However, improvements are still needed in service time efficiency and consistent SOP implementation.

5. From a learning and growth perspective, there are ongoing efforts to develop human resource competencies through training, career development, and the use of technology. This supports human capital theory, which states that investment in human resources will improve organizational performance (Becker, 1993).
6. The implementation of the Balanced Scorecard has been proven to assist management in comprehensively evaluating performance and aligning organizational strategy with operational implementation. Thus, the BSC can be an effective strategic management tool for improving hospital performance (Kaplan & Norton, 2001).

B. Suggestion

Based on the conclusions that have been obtained, the suggestions that can be given are as follows:

1. For the Management of Hermina Samarinda Hospital
 - a. It is necessary to increase supervision and evaluation of the implementation of standard operating procedures (SOPs) so that service quality is increasingly optimal and consistent.
 - b. Develop a performance measurement system based on Key Performance Indicators (KPIs) that is more specific, measurable, and aligned with organizational strategy (Parmenter, 2015).
 - c. Improving the efficiency of internal business processes by optimizing service times and maximizing the use of information technology, including the digitalization of healthcare services.
 - d. Strengthening integration between work units to improve coordination and service effectiveness.
2. For Human Resources Development
 - a. Improving training programs and competency development on an ongoing basis to improve the professionalism and quality of employee services.
 - b. Providing a competitive reward and incentive system to increase employee motivation, job satisfaction, and loyalty (Armstrong & Taylor, 2020).
 - c. Encourage an organizational culture that is innovative and adaptive to technological developments in the health sector.
3. For Further Research
 - a. Further research is recommended to use a quantitative or mixed methods approach to obtain more comprehensive and measurable results (Creswell & Creswell, 2018).
 - b. Adding other variables such as leadership, organizational culture, and job satisfaction that have the potential to influence HR performance.
 - c. Expanding the research object to other hospitals to obtain broader comparison of results and stronger generalization.

RECOMMENDATIONS AND CONTRIBUTIONS

Based on the results of research on the analysis of human resource (HR) performance at Hermina Hospital Samarinda using the Balanced Scorecard approach, there are several strategic recommendations and research contributions which can be explained as follows:

1. Recommendation

- a. **Strengthening the Performance Measurement System**

Hospital management is advised to develop a more comprehensive performance measurement system integrated with organizational strategy by strengthening key performance indicators (KPIs). This is crucial to ensure that every aspect of HR performance can be measured objectively and sustainably (Parmenter, 2015).
- b. **Internal Business Process Optimization**

It is necessary to improve the efficiency of service processes, particularly by reducing patient waiting times and increasing the consistency of standard operating procedures (SOPs). Optimizing internal processes has been shown to be a key factor in improving the quality of healthcare services (Porter, 2008).
- c. **Sustainable Human Resource Competency Development**

Human resource training and development programs need to be continuously improved, both in technical and non-technical aspects, to improve employee professionalism and adaptability to technological developments and the demands of modern health services (Armstrong & Taylor, 2020).
- d. **Increasing the Utilization of Information Technology**

Hospitals need to optimize the use of digital technologies such as Electronic Medical Records (EMR), telemedicine, and hospital management information systems to improve operational efficiency and service quality.

- e. Strengthening Organizational Culture and Work Motivation
- f. It is important for organizations to build a collaborative, innovative, and patient-centered work culture. Furthermore, providing competitive incentives and rewards can improve human resource motivation and performance (Becker, 1993).

2. Research Contribution

a. Theoretical Contributions

This research contributes to the development of human resource management science, particularly in the application of the Balanced Scorecard in the healthcare sector. The results reinforce the theory that the Balanced Scorecard is an effective tool for comprehensively measuring organizational performance, both financially and non-financially (Kaplan & Norton, 1996; 2001).

b. Practical Contribution

Practically, this research provides input for hospital management in evaluating and improving HR performance based on the four perspectives of the Balanced Scorecard. The results can also serve as a basis for strategic decision-making to improve the quality of healthcare services.

c. Policy Contribution

This research can be a reference for policy makers in the health sector in designing a more effective performance measurement system that is oriented towards improving the quality of public services.

d. Academic Contribution

This research can be a reference for further researchers in developing studies related to HR performance, Balanced Scorecard, and performance management in the health sector with a broader approach, such as quantitative or mixed methods.

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