

# Performance Measurement Analysis of Athallah Primary Clinic Using Balanced Scorecard Method Approach

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## ABSTRACT

Performance measurement has always been a benchmark for business success, including the type of health service business at Athallah Pratama Clinic. This study uses quantitative descriptive analysis. The aim of this research is to measure performance at the Klinik Pratama Athallah with the concept of a Balanced Scorecard approach from four perspectives, namely: financial perspective, customer perspective, internal business process perspective and growth and learning perspective. The data analysis method used is comparative analysis, namely by comparing the performance measurements that have been achieved by Klinik Pratama Athallah with the performance measurements that have been achieved using the Balanced Scorecard method approach with the total score. It is hoped that the results of this research will mean that Klinik Pratama Athallah can implement performance measurement using the Balanced Scorecard method approach because the large score can show "Good" results over a period of 2 years.

**Keywords:** Balanced Scorecard, Performance Measurement, Klinik Pratama

## ABSTRAK

Pengukuran kinerja selalu menjadi tolak ukur keberhasilan usaha termasuk jenis usaha pelayanan kesehatan pada Klinik Pratama Athallah. Studi ini menggunakan analisis deskriptif kuantitatif. Tujuan dari penelitian ini adalah untuk mengukur suatu kinerja pada klinik Pratama Athallah dengan konsep pendekatan Balanced Scorecard dari keempat perspektif yaitu: perspektif keuangan, perspektif pelanggan, perspektif proses bisnis internal dan perspektif pertumbuhan dan pembelajaran. Metode analisis data yang digunakan adalah analisis komparatif yaitu dengan membandingkan pengukuran kinerja yang telah dicapai Klinik Pratama Athallah dengan pengukuran kinerja yang telah dicapai menggunakan pendekatan metode Balanced Scorecard dengan besarnya total skor. Hasil pada penelitian ini diharapkan bahwa Klinik Pratama Athallah dapat menerapkan pengukuran kinerja dengan pendekatan metode Balanced Scorecard karena besarnya skor dapat menunjukkan hasil yang "Baik" pada kurun waktu 2 tahun.

**Kata kunci:** Kartu Skor Berimbang, Pengukuran Kinerja, Klinik Patama

## INTRODUCTION

Performance is a description of the level of achievement of a program of activities or policies in realizing the goals, objectives, vision, and mission of an organization that is

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outlined through the strategic planning of an organization (Rusta et al., 2019). Performance measurement is the management of performance achievement, continuous performance measurement provides feedback, so that continuous improvement efforts will achieve success in the future (Bastian, 2015; Efendi & Sholeh, 2023). Performance measurement is carried out to determine whether an organization has succeeded in achieving the goals, objectives, mission, and vision set during strategy formulation (Fitriani et al., 2020). In addition, performance measurement is also an indicator of performance evaluation to reduce unwanted behavior resulting from business results. Assessment of the performance of each business unit is very necessary to improve future strategic plans if there are weaknesses in one of the business units that need to be corrected to achieve the company's goals in full (Azizah, 2022; Margareta, 2023). Therefore, performance measurement can be used to choose a strategy and find out how effective its implementation is in a certain period of time. When a company implements comprehensive performance measurement, they are expected to help management assess how well the strategy has been implemented (Kusnadi & Rahayu, 2021).

Therefore, a method was created to assess business performance by looking at several things: finance, customers, internal business processes, and learning and growth. The Balanced Scorecard is a method of measuring work results used by companies or agencies through scorecards that aim to realize future management compared to actual performance results and also emphasizes measuring organizational performance in four perspectives, namely the financial perspective, customer perspective, internal business process perspective and learning and growth perspective (Subagya, 2022). These four perspectives are important for creating competitive advantage and enabling managers to clearly articulate and communicate the organization's mission and strategy. This is because the Balanced Scorecard is an alternative performance measure that aims to combine financial and non-financial performance measures (Bidiyati, 2017). The Balanced Scorecard translates an organization's vision and strategy into a comprehensive set of measures that provide a framework for strategic measurement and management systems (Kaplan & Norton, 2007; Abidin, 2023).

These four perspectives are essential for creating competitive advantage and enable managers to clearly articulate and communicate the organization's mission and strategy. The Balanced Scorecard (BSC) approach was created to enter the competitive business landscape (Irawan, 2019). The Balanced Scorecard is recognized as an important tool in creating competitive advantage today (Mulyana, 2023). By measuring performance using the Balanced Scorecard, companies can classify and generate consensus on strategy, communicate strategy throughout the company, align various departmental and personal goals with the company's strategy, identify and explain strategic initiatives, conduct periodic and systematic strategic reviews, and obtain the feedback needed to learn and improve strategy (Baros, 2020). The Balanced Scorecard allows business managers to measure the contribution of business units to operational excellence by improving efficiency, service quality, and patient satisfaction (Herawaty, 2021; Zehir & Zehir, 2023). This approach helps monitor financial and non-financial performance in a balanced way, linking business strategy to day-to-day operations. With a focus on financial, customer, internal process, and learning and growth perspectives, the Balanced Scorecard drives continuous improvement, better decision-making, and achievement of long-term goals. This tool also considers future benefits by integrating innovation strategies and adaptation to changes in the business environment. The Balanced Scorecard concept is encouraged to be applied to public organizations as a performance measurement that is considered to be an effective evaluation tool for improving services (Hiktaop & Meilvidri, 2021; Irawan, 2021).

A clinic is a form of service company that provides health services. The service company itself is a company whose main activity is providing services or selling services with the aim of seeking profit (Ahman, 2007; Makanoneng, 2020). In other words, a service company sells intangible "goods". Meanwhile, a clinic, according to the Regulation of the Minister of Health of the Republic of Indonesia Number 028 /

MENKES / PER / I / 2011 Concerning Clinics, a clinic is an individual health service facility that provides basic and / or specialist medical services, organized by more than one type of health worker and led by a medical worker. Klinik Pratama Athallah is an institution engaged in the health services sector which aims to provide health services to the community. The phenomenon of performance measurement that has been applied so far at Klinik Pratama Athallah is still measured in terms of finance and service, and in terms of the services provided by Athallah Pratama Clinic, the results of the services provided are still less than optimal because they have not received a positive response from patients. Organizations that focus on measuring financial performance can be believed to have difficulty in carrying out organizational control tasks as a whole (Rijal, 2019; Khasanah et al., 2023). Without structured performance measurement, Klinik Pratama Athallah will lack motivation and clear direction in its innovation and improvement efforts. The following are the financial aspects of Klinik Pratama Athallah which consist of annual income and annual costs.

**Table 1.** Costs and Revenues

Description	2022	2023
Cost Budget	978.207.363	998.229.558
Revenue	1.109.311.000	1.067.636.800

Revenue in 2023 decreased from 2022, while the budget for costs in 2023 increased from 2022. Although costs increased, the decrease in revenue created a potential imbalance between revenue and costs. Therefore, Klinik Pratama Athallah must evaluate to identify the causes of the decrease in revenue and increase in expenses, and take the necessary steps to improve the balance and there needs to be a tool that can measure performance that not only looks at financial aspects but also non-financial aspects. Balanced Scorecard is the right choice for measuring performance from both financial and non-financial aspects.

## METHODS

In this study, the author examines the financial report for the period 2022-2023, the number of patient visits in 2022-2023, interview results, and questionnaire results for patients as research objects. The types of data used include quantitative and qualitative data. According to Sugiyono (2019), a research instrument is a tool used to measure natural or social phenomena that are observed. In this study, the instrument used was a questionnaire to measure the research variables. The customer perspective is the strategic focus of this study, where the distribution of questionnaires was carried out to patients. The number of respondents set was 367, but after being rounded using the Slovin formula, the number of respondents selected became 80. The questionnaire used a Likert scale, which is often used to measure attitudes, opinions, perceptions, or responses of a group of people to a social phenomenon. This scale assigns numerical weight to respondents' answers, allowing researchers to analyze the data in more depth. In testing the research instrument, validity and reliability tests were carried out. The validity test aims to ensure that the questionnaire is able to measure what should be measured, while the reliability test aims to test the consistency of the measurement results. These two tests are very important to determine whether the instrument used in this study can be considered good or not. Data analysis in this study uses a comparative analysis method, where the results of various data obtained are compared to find significant differences or similarities. In assessing the perspective weight score in the Balanced Scorecard method, the weight must reflect the priority of the organization's strategic objectives (Kaplan & Norton, 2007).

## RESULTS AND DISCUSSION

The following table presents a comparison of revenue and expense performance of Revenue & Expense Growth, Net Profit Margin, Return on Asset, Current ratio and Debt Ratio in 2022 and 2023 at Athallah Pratama Clinic.

**Table 2.** Net Profit Margin, Return on Asset, Current ratio dan Debt Ratio

Description	Indicators	2022	2023
<b>Revenue</b>	Realisation	1.109.311.000	1.067.636.800
	Growth Ratio	-	3,75 %
<b>Expenses</b>	Realisation	978.207.363	998.229.558
	Growth Ratio	-	2,04 %
<b>NPM</b>	Net Profit	131.103.637	69.407.242
	Revenue	1.109.311.000	1.067.636.800
	Ratio	11,81%	6,50%
<b>ROA</b>	Net Profit	131.103.637	69.407.242
	Revenue	1.209.000.000	905.000.000
	Ratio	10,84%	7,66%
<b>Cr</b>	Current assets	265.000.000	265.000.000
	Current liabilities	1.841.000	0
	ratio	144%	0
<b>Debt Ratio</b>	Total liabilities	1.841.000	0
	Total assets	905.000.000	1.209.000.000
	Ratio	0,20%	0%

Shows that in 2022 to 2023, the realization of Athallah Pratama Clinic's income experienced a slight decline each year, which was 3.75%. From the description above, it can be seen that the growth rate of Athallah Pratama Clinic's income is considered "not good" due to a decrease in the number of patients. Cost input increased by 2.04% each year, while income decreased each year. Therefore, Klinik Pratama Athallah is considered "not good" in terms of cost utilization management. This is due to the improving facilities and infrastructure of the clinic with good equipment and infrastructure, allowing Athallah Pratama Clinic to provide more optimal medical services to its patients. Net Profit margin in 2022 the results obtained were 11.81% and in 2023 the results obtained were 6.50%. This proves that there has been a decrease in the ratio every year. This decline shows that Klinik Pratama Athallah generated a smaller profit as a percentage of its revenue in 2023 compared to 2022. The conclusion is that the Net Profit Margin is categorized as "not good". The table above shows that the results obtained in 2022, ROA reached 10.84% and in 2023 reached 7.66%. This is in the ROA of Klinik Pratama Athallah has decreased every year, it can be categorized as "not good" in managing its assets. The current ratio in 2022 reached around 144% and the current ratio in 2023, namely the infinite ratio, means it has no liabilities. This can be categorized as "very good". The drastic change in the current ratio from 2022 to 2023 shows a significant change in the financial structure and liquidity management of Klinik Pratama Athallah which has current assets much greater than its current liabilities. The Debt Ratio in 2022 obtained a ratio of 0.20% and in 2023 it obtained a ratio of 0%. This proves that the Klinik Pratama Athallah has experienced a decline and can be categorized as Very Good. Because it shows that the clinic has succeeded in eliminating obligations significantly. This can indicate a financial strategy that is oriented towards equity or debt restructuring.

Athallah Primary Clinic, customer retention for 2023 reached 94.1%, although the number of patients decreased from 10,492 in 2022 to 9,882 in 2023, which shows a decrease of 94.1% and is classified as low. This means that Athallah Primary Clinic needs to focus more on efforts to retain existing customers and patients and improve facilities and infrastructure to overcome the decline in the number of patients. Athallah Primary Clinic's number of patients decreased from 10,492 in 2022 to 9,882 in 2023. During 2023, the clinic experienced a decrease of 610 new patients, resulting in a decrease in acquisition of -5.18%. This decrease shows that the percentage of new patients accepted by the clinic decreased compared to the previous year. This reflects a "poor" performance in attracting new patients. To overcome this problem, Athallah Primary Clinic needs to improve their strategy in attracting new consumers, including by improving the clinic's facilities and infrastructure. The results of the customer satisfaction survey based on the questionnaire showed that most respondents had a high level of satisfaction. Of the total 369 scores, 52

respondents gave a score of Strongly Agree (5), resulting in a total score of 260. A total of 25 respondents gave a score of Agree (4), with a total score of 100. Three respondents gave a score of Neutral (3), resulting in a total score of 9. No respondents gave a score of Disagree (2) or Strongly Disagree (1). This shows that the majority of customers are satisfied with the services provided. The ideal score for all items is 400 points if all answer strongly agree, while the total score obtained a result of 369 points. So based on these data, the level of patient agreement with the questionnaire is  $369: 400 \times 100\% = 92.25\%$  of the expected 100%. The data obtained from 80 respondents obtained an average result of 369 points which is located in strongly agree and can be categorized as "Very Good" on the patient satisfaction indicator.

The results of the data validity test show that all questions in the research instrument have met the validity criteria. Based on the calculation, the R count value for each question is greater than R table at a significance level of 5%. In detail, the R count value for question X2.1 is 0.241, X2.2 is 0.416, X2.3 is 0.372, X2.4 is 0.636, X2.5 is 0.518, X2.6 is 0.727, and X2.7 is 0.760. Because all of these R count values are higher than R table which is 0.220, it can be concluded that all of these questions are valid. The table above shows the results of the patient satisfaction research instrument on the questionnaire given that all question instruments are valid because each question item has an I count that is greater than I table with a significance level of 5%. Cronbach's Alpha is a measure of the internal consistency of a scale or measurement instrument. Cronbach's Alpha values range from 0 to 1, with higher values indicating better internal consistency.

**Table 3. Reliability Test**

Cronbach's Alpha	N of Item
0.627	7

The results show that the Cronbach's Alpha value is greater than or equal to 0.6, obtaining a result of 0.627, so it can be concluded that the instrument in the variables in this study is stated as Very Reliable. The table below presents internal business perspective data covering key indicators relevant to the company's performance evaluation from 2022 to 2023. This data reflects various important aspects, such as the number of complaints received and handled, response time, workforce utilization, employee commitment, and employee training.

**Table 4. Internal Business Perspective Data**

Indicator	Description	2022	2023
Complaint	Number of Complaints	194	147
	The ratio of decrease in the number of complaints	-	-24,22%
	Number of Complaints Handled	144	125
Respond Times	Respond Times	15 minutes	10 minutes
	Time utilised	42 hours	36 hours
Workforce Utilisation	Time available	48 hours	48 hours
	Ratio	87,5%	75%
	Number of employees	23	25
Employee Commitment	Employee Retention	-	108%
Employee Training	Number of Training	10	8
	Number of Employees	23	25
	Percentage	43%	32%

Source: Data Processed 2024

Athallah Primary Clinic in 2022-2023 experienced a decrease in the number of complaints each year, in 2022 the number of complaints was 194 patients, patients handled 144 patients with a handling ratio of 74.22% and in 2023 the number of complaints was 147 patients, patients handled 125 patients with a handling ratio of 85.03% and a comparison between 2022 and 2023 with a ratio of -24.22%. Response times or service response time to patients at Athallah Primary Clinic within a period of 2 years which in 2022 was 15 minutes and in 2023 it was 10 minutes. It can be seen that the

response time has changed from year to year for the better. Workforce utilization in 2022 reached a ratio of 87.5% and in 2023 it reached a ratio of 75%.

This has decreased, indicating that the Klinik Pratama Athallah is facing a decrease in the efficiency of working time usage or there are changes in operational needs such as employee training and improvements in operational processes or has handled fewer patients in the same time. This proves a "Poor" result because it has decreased the time used. With the increase in technology such as the Klinik Pratama Athallah Doctor Tool Software application, there can be significant changes that have been applied to registration, examination, treatment, drug administration, and laboratories. This is categorized as "Very Good" in innovation, namely by showing how the adoption of technology can change the operational paradigm of a clinic from manual to more structured and efficient. The table above shows that the employee retention rate of the Klinik Pratama Athallah has increased from 2022-2023 with a ratio of 108%. This figure proves that the Klinik Pratama Athallah is good at maintaining and increasing the number of its employees. Shows that there is a decrease in the number of employee training who participate in employee training each year with a ratio of 43% in 2022 while 32% in 2023 with a difference of -11% which means a decrease. This is because the Klinik Pratama Athallah really controls the costs that will be incurred. The Klinik Pratama Athallah strives to continuously improve employee capabilities.

The results of the performance measurement of the Klinik Pratama Athallah focus on the accountability of the activities of the Klinik Pratama Athallah and conduct a management performance review by compiling and reporting performance reports in the form of financial performance or reports based on finance only. The Klinik Pratama Athallah is the highest assessment because the understanding of the performance of the Klinik Pratama Athallah is still limited and tends to only focus on financial aspects such as income, expenses, and profits as the measurements are achieved. The results of the performance measurement that has been achieved by the Klinik Pratama Athallah with the Balanced Scorecard approach can provide valuable insights. This can help the Klinik Pratama Athallah understand how the performance of the Klinik Pratama Athallah affects the overall strategy and goals of the organization. This comparison can help the Klinik Pratama Athallah to identify strengths, weaknesses, opportunities, and threats, and improve the Athallah Pratama Clinic's strategy to achieve competitive advantage.

**Table 5.** Overview of Performance Measurement Using the Balanced Scorecard Method Approach

Description	Percentage	Category	Skor
<b>Financial Perspective</b>			
A. Revenue Growth	-3,75 %	Less	-1
B. Cost Changes	2.04 %	Less	-1
C. Net Profit Margin (NPM)	-5,31%	Less	-1
D. Return on Asset (ROA)	3,18%	Less	-1
E. Current Ratio (CR)	∞	Very good	2
F. Debt Ratio (DR)	0,2%	Very good	2
<b>Customer Perspective</b>			
A. Customer Retention	94,1 %	Less	-1
B. Customer Acquisition	-5,18 %	Less	-1
C. Customer Satisfaction	369 Point	Very good	2
<b>Internal Business Process Perspective</b>			
A. Reduced Complaints	10,81%	Good	1
B. Respond Times	10 menit	Good	1
C. Labour Utilisation	-12,5%	Less	-1
D. Innovation	<i>Apk Doctor toll</i>	Very good	2
<b>Learning and Growth Perspective</b>			
A. Employee Retention	108%	Good	1
B. Employee Capability	-11%	Less	-1
Total Score			11

The results of the analysis of the performance measurement of the Klinik Pratama Athallah using the Balanced Scorecard method approach prove that the score obtained is

'11'. With an average score of  $11/15 = 0.73\%$  so it can be concluded that the performance of the Klinik Pratama Athallah is Good. From the performance measurement above, it can be concluded that Klinik Pratama Athallah can apply a balanced method, namely the Balanced Scorecard method, because the results of performance measurement using the Balanced Scorecard prove "Good"

## CONCLUSION

The performance evaluation of Klinik Pratama Athallah revealed that their understanding of clinic performance was still limited, mainly due to excessive focus on financial aspects such as revenue, costs, and profits. This resulted in a less-than-optimal performance assessment because other important aspects, such as customer satisfaction, operational efficiency, and innovation, were not adequately taken into account. Traditional measurements often do not encourage innovation or continuous improvement, making it difficult for clinics to develop and adapt quickly to continuous environmental changes. On the contrary, based on the results of the data studied, the performance achievement of Klinik Pratama Athallah using the Balanced Scorecard method showed good results in four main perspectives: financial perspective, customer perspective, internal business process perspective, and growth and learning perspective. By using the Balanced Scorecard, clinics can evaluate their performance more comprehensively, because this method integrates various important aspects of performance and does not only focus on the financial aspect. This provides a more complete picture of clinic performance and facilitates continuous improvement. Thus, this approach helps clinics to adapt more quickly to changes and implement innovations needed to improve overall performance.

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