

Analysis of The Strategy for Developing Facilities and Infrastructure in Non-JKN Outpatient Services Using The Balance Scorecard Method at RSGM Unjani Cimahi In 2025

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ABSTRACT

The rapid development of healthcare services requires organizations to adapt to an increasingly dynamic and competitive business environment. The Dental and Oral Hospital (RSGM) Unjani Cimahi holds a strategic position as the only specialized hospital providing dental and oral healthcare services in Cimahi City. This study aims to formulate strategies for developing facilities and infrastructure in non-JKN services. The research method used is descriptive qualitative with SWOT and Balance Scorecard analysis approaches. Data were obtained through in-depth interviews with seven informants, consisting of one Mandiri Inhealth (Identity) user, one non-JKN patient using personal/cash services, and five informants from the board of directors and related parties at RSGM Unjani Cimahi. The results of the Balance Scorecard analysis indicate that, in the learning and growth perspective, the strategic target is the realization of a healthy work culture and a reward system that enhances employees' affective commitment. In the internal process perspective, the strategic targets include improving compliance with service SOPs, achieving registration and payment waiting times in accordance with WHO and Ministry of Health standards, and optimizing the availability of executive polyclinic facilities. From the customer perspective, patient satisfaction is positioned as a key success factor through the provision of targeted executive polyclinic services that attract patient interest and contribute to hospital revenue growth. From a financial perspective, the strategic target focuses on increasing revenue through diversification of income sources and more efficient financial management aligned with productive expenditures.

Keywords:

Development
Strategy, Facilities,
Infrastructure, SWOT,
Balance Scorecard,
Hospital.

INTRODUCTION

The changing landscape of global healthcare in the past decade shows a paradigm shift from disease-centered care to patient-centered care. The World Health Organization (WHO) emphasizes that modern health services are not only oriented towards the healing of patients, but also on the quality of experience, comfort, and equal access for every individual. This global trend is pushing hospitals in various parts of the world to provide services that are more diverse, innovative, and adaptive to the increasingly complex needs of society.

RSGM Unjani is the only specialty hospital that provides dental and oral health services in Cimahi City. Based on the profile of the number of outpatients at RSGM Unjani Cimahi for non-JKN Specialist Dental Polyclinics in 2024, it decreased from the previous year from 56.27% to 40.14%. This is because there is no distinction between the services and facilities received by non-JKN patients and JKN patients. This trend will continue to decline if appropriate measures are not taken, and will become a threat because clinics and similar hospitals can also seize the opportunity to build and provide similar services that are better than the current Unjani Cimahi Hospital.

In an era of increasingly fierce and dynamic business competition, business actors must adapt to external changes, including shifts in consumer behavior, technological advancements, and evolving regulations. The success of the diversification strategy through the executive polyclinic requires a comprehensive evaluation instrument at RSGM Unjani Cimahi. One of the relevant methods is *the Balanced Scorecard* (BSC), as noted by Mulyadi and Setyawan in Kurniati (2021: 12).

The organization as a whole has a balanced scorecard; each individual who is responsible will have their own personal scorecard as well. TScorecard will consist of individual items that can personally affect the performance benchmarks on the BalanScorecard as a whole. Developing a Balanced scorecard includes the process of specifically designing a strategic management measurement system. The process begins with conducting a preliminary assessment of the overall business strategy, with a focus on integrating the economic process. Once the process, goals, and overall goals have been identified, the benchmark that is believed to contain best the essence of the organization's progress towards the goals and objectives should be chosen. The four perspectives presented above are discussed as follows.

a. Learning and Growth Perspective

For incentive purposes, the learning and growth perspective focuses on human capabilities. The key benchmarks for assessing manager performance are employee satisfaction, employee retention, and employee productivity. Employee satisfaction acknowledges that employee morale is crucial in enhancing productivity, quality, customer satisfaction, and responsiveness to various situations. Employee retention recognizes that employees develop organization-specific intellectual capital and are valuable non-financial assets for the Company. Employee productivity recognizes the importance of output per employee; output can be measured in terms of physical benchmarks, such as the number of pages produced, or in financial benchmarks, such as revenue per employee or profit per employee.

b. Perspective of Internal Business Process

Employees who do the work are the best source of new ideas for better business processes. Supplier relationships are critical to success, particularly in retail and assembly manufacturing ventures. TCompany can stop production if there is a problem with the supplier. Customers assess the goods and services received as reliable and timely. Suppliers can satisfy customers if they hold a large amount of inventory to ensure that the goods are on hand. To avoid overstocking, a possible alternative is to have suppliers reduce throughput time. Throughput time is the total time from the time the tCompany receives the order until the customer receives the product. Shortening throughput time can be helpful when customers want goods and services as soon as possible.

c. Customer Perspective

The customer's perspective is focused on how an organization cares about its customers in order to succeed. Knowing your customers and their expectations is not enough. An organization must also provide incentives to managers and employees that can meet customer expectations. Bill Mariot says, "Take care of your employee and they take care of your customer". TCompany uses the following performance benchmarks, among other things, when considering the customer's perspective: customer satisfaction, Customer retention, Market share, and Customer profitability. Customer satisfaction benchmarks show whether a company meets customer

expectations or even exceeds them. Customer retention or loyalty benchmarks indicate how effectively a company is retaining its customers.

d. Financial Perspective

The Balanced Scorecard uses financial performance benchmarks, such as net profit and ROI (Return On Investment), because these benchmarks are commonly used in profit-seeking organizations. Financial benchmarks provide a common language for analyzing and comparing companies. Financial benchmarks are important. However, it is not enough to direct performance in creating value. Non-financial benchmarks are also insufficient to declare the bottom line. Balanced Scorecard seeks a balance of multiple performance benchmarks—both financial and non-financial—to direct organizational performance towards success.

The *Balanced Scorecard* framework, a financial perspective on dental and oral hospital executive polyclinics, serves as an evaluative instrument to measure their contribution to increasing institutional profitability, particularly through the premium patient segment. The customer's perspective assesses patient satisfaction, loyalty, and perception of service quality. The internal business process perspective evaluates service efficiency, lead time speed, and quality of clinical procedures. Meanwhile, the learning and growth perspective measures the development of human resource competencies, a culture of excellent service, and continuous innovation in providing health services. Thus, the construction of executive polyclinics in dental and oral hospitals is not only a service diversification strategy, but also a managerial step that can be systematically measured through the *Balanced Scorecard* framework. This analysis enables hospitals not only to assess their financial performance but also to balance aspects of service quality, operational efficiency, and human resource capacity, laying the foundation for sustainability.

Balanced Scorecard (BSC) is a framework used to measure and manage the performance of an organization with a balanced approach. This concept was first introduced by Robert Kaplan and David Norton in 1992. This concept is used to measure whether the operational activities within an institution align with the Company's vision and strategy in achieving its goals. This Balanced Scorecard also focuses on human resource issues and helps provide a more comprehensive view of an institution/institution, which will ultimately direct and help the organization to run according to its long-term goals. The Balanced Scorecard helps organizations address two fundamental financial challenges: measuring organizational performance effectively, implementing strategies successfully, and monitoring the Company's internal activities to work more effectively and efficiently. Balanced Scorecards is a management system that integrates vision, strategy, and four perspectives in a balanced manner.

The Balanced Scorecard provides a framework and a language to communicate the mission and strategy, and then inform all workers about what determines success now and in the future. To determine the results to be achieved and the drivers of those results, it is hoped that senior executives in the Company can coordinate the energy, abilities, and knowledge of everyone in the Company, thereby ensuring the survival of the Company.

Character Balanced Scorecard

The characteristics of the Balanced Scorecard are as follows:

- a. Balanced Scorecard is a strategic management system, or more appropriately called a "Strategy-Based Responsibility Accounting System," which describes the Company's vision and strategy, as well as performance benchmarks for each perspective, namely the financial perspective, the customer perspective, the internal business process perspective, and the learning and growth perspective.
- b. The Balanced Scorecard maintains a financial perspective because financial benchmarks are useful in summarizing the measurable economic actions that have been taken. The financial benchmarks used are usually related to profitability, such as operating profit, ROE, ROI, and others. Alternative financial goals can be rapid sales growth or cash flow gains. The financial perspective describes the consequences of the economic actions taken in the other three perspectives. The customer perspective defines the customer and the market segment in which the business unit will compete. The internal business process perspective describes the internal processes required to provide value to consumers. Finally, the success of internal business processes comes from the expertise of employees. These employee skills are developed through education and training that are included in the learning and growth process.

Requirements for Compiling a Balanced Scorecard

The Balanced Scorecard emphasizes that both financial and non-financial measurements must be part of the information system for workers on all fronts to implement strategies effectively. Companies that want to compile a Balanced Scorecard must have the following requirements:

- a. The Company already has a clear strategy; without a clear and appropriate strategy, the implementation of the Balanced Scorecard is just a fashion for the Company.
- b. The company's Balanced Scorecard must include a financial perspective, a customer perspective, an internal business process perspective, and a learning and growth perspective because these four perspectives are a value chain that is integrated into a performance appraisal system. TCompany is free to determine the benchmarks for each perspective according to the strategy that has been set.

Advantages of Balanced Scorecard

Compared to traditional performance measurement that only measures performance based on a financial perspective, the Balanced Scorecard has several advantages, including:

- a. Comprehensive. The Balanced Scorecard emphasizes performance measurement that encompasses not only quantitative aspects but also qualitative aspects.
- b. Adaptive and responsive to a changing business environment. Traditional financial measures report past events without showing future performance achievements. Consumer aspects, innovation and development, and learning provide guidelines for consumers who are constantly changing their choices.
- c. Focus on the tCompany's overall goals.

Implementation of Balanced Scorecard

There are four perspectives in the Balanced Scorecard, namely the financial perspective, the customer perspective, the internal business process perspective, and the growth and learning perspective, so the Balanced Scorecard can be applied to various private and state-owned companies that are profit-oriented or not, because these four perspectives already include the perspectives needed to measure

performance. The Balanced Scorecard can be used as a central framework focused on mission and strategy. For non-profit-oriented companies, financial perspectives, internal business processes, and learning and growth are new paradigms in assessing performance. According to Sumarsan (2020), the Balanced Scorecard is a planning and management system that is widely used both in profit-oriented organizations and in organizations based on business activities to standardize organizational vision and strategy, improve internal and external communication, and maintain the company strategy to achieve organizational performance goals.

METHOD

This type of research uses a qualitative approach with a descriptive analytical approach. Research with a qualitative approach involves analyzing a specific case or problem today by relying on personal beliefs based on existing historical facts and data, and then responding to, collecting, analyzing, and interpreting these facts and data (Neuman, 2014:167). Research with a qualitative approach also employs descriptive analytics, so the activity to be carried out is an in-depth interview, which facilitates the collection of more detailed information. In this study, the informants selected were as many people as possible. The respondents consisted of 2 (two) key informants and 5 (five) supporting informants, consisting of elements of the Board of Directors and the head of the Outpatient Polyclinic service at RSGM Unjani Cimahi, who could provide answers to the 4 (four) *Balanced Scorecard Perspectives* to be examined.

RESULTS AND DISCUSSION

The development of the Executive Polyclinic service at RSGM Unjani Cimahi can be understood as a systematic analysis framework to identify problems, formulate targets, and determine relevant strategies that support the improvement of service quality and hospital performance. Based on the results of the research, there are 8 (eight) points of results from the achievement of the strategy obtained from the results of triangulation in accordance with the discussion on the means of building an Executive Polyclinic for Non-JKN Patients, namely the following:

1. The realization of a healthy work culture and rewards can increase employees' affective commitment or emotional attachment to the organization (BSC-01)
2. Realization of compliance with service SOPs at RSGM Unjani Cimahi (BSC-02)
3. Realization of patient registration and payment waiting times in accordance with WHO and Permenkes standards (BSC-03)
4. Realization of the percentage of availability of executive polyclinic facilities (rooms including dental chairs, other equipment) (BSC-04)
5. Realization of targeted executive poly services (BSC-05)
6. The realization of poly executive services that can increase patient interest and income of RSGM Cimahi (BSC-06)
7. Realization of better income of RSGM Unjani Cimahi by diversifying sources of income (BSC-07)
8. Realization of more efficient financial management in accordance with productive expenditure (BSC-08)

From the points above, it is then translated into the following work programs and activity proposals, and produces as many as 95 (Ninety-five) proposed activity

plans needed. In this study, weighting is carried out so that the priority scale can be used as a reference in the creation of Executive Polyclinic facilities at RSGM Unjani Cimahi:

Table 1 Priorities of BSC Work Programs and Proposed Activities

| Perspective | Priority to - | Work Program | Proposed Activities |
|-------------|---------------|--------------|--|
| BSC -01 | 1 | K-02 | Monthly/annual non-financial awards for outstanding employees (<i>"Employee of the month"</i>) |
| | 2 | K-04 | Create a <i>Company Culture</i> division of RSGM Unjani (usually 2-3 people are enough, and the talent is temporary and can be selected periodically) |
| | 3 | K-01 | Provides regular sports facilities (morning gymnastics, yoga, futsal between units). |
| BSC -02 | 1 | K-08 | Awarding to the most SOP-compliant units/individuals |
| | 2 | K-06 | Documentation of the results of the activity |
| | 3 | K-07 | Establishment of an internal audit team for services and service innovation. |
| BSC -03 | 1 | K-09 | Concise patient registration workflow through today's technology |
| | 2 | K-10 | Recording of the average patient waiting time is periodically. |
| | 3 | K-10 | Patient satisfaction surveys related to the speed of registration and payment services. |
| BSC -04 | 1 | K-11 | Construction of <i>Private Wings</i> for premium patients (executive polyclinic special procedure rooms with higher comfort standards) |
| | 2 | K-11 | An online reservation system to maximize the utilization of dental chairs and rooms. |
| | 3 | K-13 | Procurement of furniture and facilities to support patient comfort (executive waiting room, air conditioning, Wi-Fi). |
| BSC -05 | 1 | K-14 | Feasibility Study, masterplan, and business plan |
| | 1 | K-15 | Implementation of a one-stop service (registration – action – shorter payment). |
| | 2 | K-16 | Promotional campaigns through social media, websites, digital brochures, and the creation of executive poly service profile videos that highlight excellence |
| BSC -06 | 1 | K-19 | Implementation of a special priority queue system for executive patients. |
| | 2 | K-20 | Branding campaigns by highlighting the advantages of the service (fast, convenient, premium). |
| | 3 | K-20 | Executive patient testimonials published on <i>Google Reviews</i> |
| BSC -07 | 1 | K-123 | Membership/subscription-based service offerings for executive patients. |
| | 2 | K-24 | Dental care fee installment program in collaboration with financial institutions. |
| | 3 | K-23 | Addition of executive dental service packages (aesthetic treatments, <i>bleaching, veneers</i>). |
| BSC -08 | 1 | K-28 | Preparation of Annual Budget Plans based on strategic priorities. |
| | 2 | K-28 | The implementation of a budget control system to monitor budget realization. |
| | 3 | K-28 | Review the budget every quarter to ensure spending efficiency and effectiveness. |

Discussion

The Strategy for the Development of Facilities and Infrastructure in Non-JKN Outpatient Services at RSGM Unjani Cimahi is important because it serves as a strategic management tool that ensures that the organization not only focuses on financial results, but also on non-financial factors that determine the sustainability of

performance in order to achieve its long-term goals effectively and sustainably. This is also supported by the results of the SWOT Analysis, which states that the SWOT Matrix is in Quadrant I (Aggressive Strategy). This means that RSGM Unjani Cimahi is in a reasonably strong position both internally and externally, and therefore, the recommended strategy is one of aggressive growth. Based on the results of data processing in the IE matrix (IFE-EFE), it was found that hospitals occupy cell I where the hospital is in a grow and build position, meaning that if all the variables in SWOT are met, then the hospital business will experience rapid growth, competing in rates and markets. Efforts to achieve good growth in sales, assets, and profits. It is necessary to develop new products, improve the quality of services, increase access to a broader market, minimize development costs, focus on profitable things/markets, and on market segmentation for superior services.

1. Strategy for the Development of Facilities and Infrastructure in Outpatient Services for Non-JKN Patients

The strategy for developing facilities and infrastructure for outpatient services for non-JKN patients is understood through two main keywords, namely the development of infrastructure facilities and outpatient services. With this focus, analysis can be directed systematically and comprehensively. This strategy is then translated into strategic recommendations that are implementable, prepared based on the results of the analysis, to make a real contribution to the achievement of the institution's vision and mission. This finding is also strengthened by the results of a SWOT analysis, which shows that both perspectives, namely internal business and customers, are in Quadrant I or Aggressive Strategy. This position illustrates that RSGM Unjani Cimahi is not enough just to survive, but must be proactive, expansive, and progressive to maximize the combination of internal strength and external opportunities.

2. Strategy for the Development of Facilities and Infrastructure at RSGM Unjani Cimahi

Based on the results of the analysis carried out, the development of facilities and infrastructure at RSGM Unjani Cimahi cannot be done partially; it requires comprehensive support from a Balance Scorecard perspective to ensure proper execution. The development of facilities and infrastructure in question is to create an executive polyclinic in the form of an integrated Private Wings, accompanied by facilities that support the polykinik. The researcher combined several BSC inputs from PK-09 (from the Internal Business Perspective), PK-11, PK-15, and PK-19 (from the Customer Perspective) to create a Private Wings that consisted of a representative Action space, had a comfortable waiting room, and good parking access.

3. Outpatient Service Strategy for Non-JKN Patients at Unjani Cimahi Hospital

Patient experience must be seen as a valuable parameter at RSGM Unjani Cimahi, which is managed in a targeted manner and pays attention to every aspect of service so that it is well coordinated, to be able to provide tangible benefits and support the achievement of comprehensive health service goals". The researcher combined from several BSC inputs from PK-02 and PK-04 (Pari Perspective of Learning and Development), PK-08, PK-09 (On the Internal Perspective of Business), PK-15, PK-16, PK-18 (On the Perspective of the Customer) that there is a need for a business culture at RSGM Unjani Cimahi to continue to maintain internal activities for the

success of the strategy, ranging from innovation, operations, to after-sales service, so that the organization can create comprehensive value for customers and remain competitive.

CONCLUSION

The results of the Balanced Scorecard analysis at RSGM Unjani Cimahi show that the service development strategy is directed at four main perspectives. First, the perspective of learning and growth emphasizes the importance of improving human resource competencies, establishing a healthy work culture, and rewarding employees to strengthen employee emotional attachment. Second, the internal process perspective is focused on improving compliance with standard operating procedures through measurement based on key performance indicators (KPIs) and the use of information technology to accelerate service flows and ensure the availability of facilities. Third, the customer's perspective emphasizes improving patient satisfaction through the provision of targeted executive poly services that attract interest and contribute to increased revenue. Fourth, the financial perspective underscores the importance of diversifying revenue sources and cost management efficiency to align with the principles of productive spending.

Financial achievement can only be realized through a targeted and comprehensive strategy that takes into account performance from a customer's perspective, internal business processes, and learning and growth. The final results of the preparation of the strategy for the development of facilities and infrastructure in outpatient services for non-JKN patients show that the financial perspective in *the Balanced Scorecard* reflects the success of cross-field cooperation as well as a manifestation of the organization's collective efforts in realizing the development strategy.

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