

Efforts to Improve Hospital Organizational Performance Using the Balanced Scorecard

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ABSTRACT

Hospitals, as part of the public service sector, are expected to implement strategies to improve service quality through the evaluation of Balanced Scorecard implementation. This study aims to identify and analyze the implementation of the Balanced Scorecard in improving organizational performance at Prof. Dr. W. Z. Johannes Regional General Hospital, Kupang. This study employed a qualitative research approach involving 16 participants and was supported by secondary data from the Financial and Development Supervisory Agency audit on hospital performance in 2022. The variables examined included financial perspective, customer perspective, internal business process perspective, and learning and growth perspective. The thematic analysis showed that the financial perspective covered hospital performance measurement, the benefits of performance assessment, constraints in financial performance management, and its impact. The customer perspective included patient satisfaction, complaint handling, and comparison of services received. The internal business process perspective highlighted the achievement of minimum service standards and service quality. The learning and growth perspective addressed human resource management, including medical, nursing, midwifery, and other health personnel, as well as hospital support for capacity building. Based on the Financial and Development Supervisory Agency audit data, the organizational performance of Prof. Dr. W. Z. Johannes Regional General Hospital, Kupang, measured using the Balanced Scorecard, was categorized as very good.

Keywords: balanced scorecard; organizational performance; regional public service agency; regional general hospital

INTRODUCTION

Hospitals are healthcare institutions that are expected to deliver optimal services, not merely focusing on financial gains but also emphasizing the provision of high-quality and comprehensive care through systematic organizational performance measurement [1]. In practice, however, performance assessment in Regional General Hospitals has often been limited to financial perspectives or traditional measurement approaches. Such financial-based measurements are considered insufficient, as they tend to be short-term oriented and do not comprehensively capture the critical dimensions required to evaluate strategic performance effectively [2]. The neglect of non-financial performance indicators—both from internal and external sources—may lead to misleading interpretations of a hospital's current condition and its future prospects. Financial performance primarily reflects past achievements and is therefore inadequate to fully guide hospitals toward improved strategic objectives and sustainable development [3]. In accordance with the Regulation of the Minister of Home Affairs Number 61 of 2007, the evaluation and assessment of the performance of Regional Public Service Agencies must be conducted annually by regional heads and/or supervisory boards, encompassing both financial and non-financial aspects, with the aim of measuring the level of achievement in organizational management as outlined in the strategic business plan and budget [4].

Hospital management requires reliable performance measurement tools to assess how effectively organizational goals are being achieved. Traditionally, financial indicators have been prioritized due to their quantitative nature, making them easier to calculate and analyze. However, assessing service quality—particularly patient satisfaction—requires broader performance evaluation frameworks. One widely recognized approach is the Balanced Scorecard, which serves as a strategic management tool designed to translate organizational strategy into measurable performance indicators across multiple dimensions [5]. The limitation of conventional performance measurement systems, which focus predominantly on financial aspects while overlooking non-financial indicators such as customer satisfaction, employee productivity, and service quality, has led to the development of the Balanced Scorecard as a more comprehensive model. This approach integrates both financial and non-financial measures to provide a holistic view of organizational performance. Although the Balanced Scorecard has been introduced in Regional Public Service Agencies of Prof. Dr. W. Z. Johannes Regional General Hospital Kupang, its implementation has remained general and has not yet been carried out in a structured and systematic manner.

The application of the Balanced Scorecard in measuring organizational performance highlights that performance cannot be adequately represented by financial metrics alone. Instead, it must also reflect how organizations create value for current and future patients, as well as how they enhance internal capabilities through investments in human resources, systems, and operational procedures. Hospitals can initially adopt the Balanced Scorecard with limited objectives, such as clarifying and focusing strategic priorities, and subsequently communicating these strategies to all organizational members. In essence, the Balanced Scorecard enables management and the organization as a whole to view hospital performance from four interconnected perspectives: financial, customer, internal business processes, and learning and growth. These perspectives collectively bridge short-term operational control with long-term strategic vision and objectives [6].

In analyzing the performance of the Regional Public Service Agency at Prof. Dr. W. Z. Johannes Regional General Hospital, Kupang, the Balanced Scorecard framework is categorized into four key perspectives: (1) financial perspective, (2) customer perspective, (3) internal business process perspective, and (4) learning and growth perspective [7].

The objective of this study is to identify and analyze the performance of Prof. Dr. W. Z. Johannes Regional General Hospital from the perspectives of financial performance, customer satisfaction, internal business processes, and learning and growth.

METHODS

This study was conducted at the Regional Public Service Agency of Prof. Dr. W. Z. Johannes Regional General Hospital, Kupang, Indonesia, during the 2024 period. The research employed a qualitative approach with a descriptive design, aimed at providing a comprehensive and systematic depiction of organizational performance phenomena within the hospital context. A descriptive qualitative method was selected to enable an in-depth understanding of conditions, processes, and relationships among variables, particularly in explaining how performance is assessed and implemented across multiple dimensions within the hospital setting. This approach allows the researcher to explore not only observable outcomes but also underlying factors influencing organizational performance.

The study focused on four main variables based on the Balanced Scorecard framework. The financial perspective was analyzed using profitability (profit) and solvency (risk) analyses to assess financial performance and sustainability. The customer perspective was examined by comparing the number of new patients with the total number of patients receiving services at the hospital, as an indicator of patient trust and service attractiveness. The internal business process perspective was evaluated by analyzing time efficiency in delivering healthcare services, reflecting the effectiveness and quality of operational processes. Meanwhile, the learning and growth perspective was assessed by measuring the duration of education and training activities undertaken by hospital staff, considering that the hospital consistently supports skill development, education, and capacity-building programs for its human resources.

The participants in this study consisted of 16 individuals selected through purposive sampling and accidental sampling techniques. Purposive sampling was used to identify key informants who possessed relevant knowledge and experience related to hospital performance management, while accidental sampling allowed the inclusion of participants encountered during the research process who met the study criteria. The research subjects included hospital management personnel, healthcare workers, and administrative staff who were directly involved in or knowledgeable about the implementation of organizational performance measurement.

Data were collected through in-depth interviews, which served as the primary data collection technique. These interviews were conducted directly with selected informants to obtain comprehensive and detailed information relevant to the research objectives. An interview guide in the form of structured and semi-structured questionnaires was prepared in advance to ensure consistency while still allowing flexibility for probing deeper into participants' responses. In addition to primary data, secondary data sources such as institutional reports and relevant documents were also utilized to support and validate the findings.

Data analysis was carried out using a systematic qualitative approach consisting of three main steps: data condensation, data display, and conclusion drawing and verification. Data condensation involved the processes of selecting, focusing, simplifying, abstracting, and transforming raw data obtained from the field into a more manageable and meaningful form. Subsequently, the condensed data were organized and presented in a structured manner (data display) to facilitate interpretation and pattern identification. Finally, conclusions were drawn and continuously verified to ensure the validity and reliability of the findings, allowing for a coherent and credible interpretation of the research results.

RESULTS

Financial perspective

The findings from in-depth interviews with the Deputy Director for Finance and General Affairs and the Head of the Finance Department at Prof. Dr. W. Z. Johannes Regional General Hospital, Kupang, indicate that the financial perspective is analyzed through profitability (profit) and solvency (risk) analyses. Financial performance assessment is conducted using a Balanced Scorecard approach, particularly in evaluating hospital financial outcomes. The calculation of hospital performance is carried out by the Financial and Development Supervisory Agency of East Nusa Tenggara Province.

"One of the institutions that audits the financial performance of Regional Public Service Agency is the Financial and Development Supervisory Agency Representative of NTT Province, as published by ARSADA using the Balanced Scorecard approach. There is a formal written report in the Minutes of Regional Public Service Agency Performance Evaluation Results at Prof. Dr. W. Z. Johannes Kupang Hospital" (P1).

"One of the institutions that audits the financial performance of Regional Public Service Agency is the Financial and Development Supervisory Agency Representative of NTT Province using the Balanced Scorecard approach, with results including cash ratio, cost recovery rate (CRR), profit margin, debt-to-asset ratio, and revenue growth of 92.85%, categorized as very satisfactory" (P2).

Furthermore, profitability analysis is closely related to financing patterns that influence service quality. Hospital service quality is highly dependent on financing and operational management, particularly as hospitals are not purely profit-oriented organizations but are required to maintain high standards of care.

"As a public service institution with Regional Public Service Agency status and the highest referral hospital in NTT, the hospital is not profit-oriented but is required to provide high-quality services, although it is allowed to generate legitimate revenue" (P1).

"This hospital serves nearly 99% National Health Insurance Program patients; therefore, financial balance must be maintained to support hospital operations" (P2).

In terms of benefits, financial performance analysis provides strategic value in maintaining financial balance and supporting evaluation processes in hospital financial management.

"Managing hospital performance from the financial perspective of the Balanced Scorecard is beneficial for maintaining financial balance across all calculation aspects and serves as an evaluation tool in hospital financial management" (P2).

Regarding solvency, both internal and external barriers were identified in financial management. Internal constraints include limited human resources, sectoral ego, lack of coordination, insufficient competence, and uneven knowledge distribution regarding hospital and financial management. External constraints involve limited understanding among external stakeholders about Regional Public Service Agency status and suboptimal coordination across government institutions.

"There are many obstacles in managing hospital financial performance, such as internal constraints including limited human resources, sectoral ego, lack of coordination, inadequate competence, and uneven knowledge of hospital and financial management" (P1).

"External obstacles include limited understanding among stakeholders regarding Regional Public Service Agency status, sectoral ego between institutions, and the Economic Bureau not optimally performing its supervisory function" (P1).

Despite these challenges, the implementation of the Balanced Scorecard in the financial perspective has shown a positive impact on hospital financial management.

"The implementation of the Balanced Scorecard to assess Regional Public Service Agency performance at Prof. Dr. W. Z. Johannes Kupang Hospital is very good and positively impacts organizational performance from a financial perspective, as it provides a clear and objective picture of financial conditions, supporting transparent and accountable governance" (P1).

"Performance assessment using the Balanced Scorecard from a financial perspective provides positive results and an objective picture of hospital performance, which contributes to improving organizational performance" (P2).

Customer perspective

Based on interviews with outpatient and inpatient participants, the customer perspective is reflected through patient satisfaction, complaint handling, and patient retention, including the comparison between new and returning patients. Hospital performance in this perspective is

supported by Financial and Development Supervisory Agency evaluation data from 2020–2021, measuring outpatient retention rates, customer satisfaction index, and complaint resolution.

"I am an outpatient, and this is my second visit to the clinic. During my time here, I have been well served by the staff, from registration to meeting the doctor" (P3).

"I am an inpatient who has been treated here for two days. I am well served by the nurses and all staff. I feel satisfied with the services provided. Based on the hospital website, the customer satisfaction index reached 100%, exceeding the target of >80%" (P6).

Additionally, there was an increase in outpatient retention rates, along with effective complaint management.

"Outpatient retention at Prof. Dr. W. Z. Johannes Hospital increased from 24.31% to 32.02%, and 100% of patient complaints were successfully addressed. This indicates an increase in new patient visits" (P7).

Internal business process perspective

Interviews with hospital management revealed that internal business process performance is assessed through time efficiency in delivering healthcare services, aligned with Minimum Service Standards (SPM). Key indicators include laboratory turnaround time, outpatient waiting time, emergency response time, elective surgery delays, and Net Death Rate (NDR).

The achievement of critical laboratory waiting time in 2020–2021 was 79.40%, below the 100% target. Outpatient waiting time reached 71.57% in 2020 and 72.31% in 2021, with a cumulative achievement of 83%. Emergency response time consistently achieved 100%, while elective surgery delays and NDR met established targets. The overall internal business process performance reached 92.30%, categorized as very satisfactory.

"Evaluation from the internal business process perspective refers to Minimum Service Standards, which are measured periodically. The results are reported regularly to the Governor of East Nusa Tenggara as the hospital owner. Based on the 2021 Financial and Development Supervisory Agency evaluation report, performance reached 92.30%, categorized as very satisfactory" (P9).

"The Balanced Scorecard evaluation of internal processes is highly beneficial and positively impacts hospital quality improvement" (P9).

Healthcare quality is determined by both technical competence and interpersonal aspects, and SPM represents the minimum standard of services that must be provided to the public.

"Achievement of SPM standards indicates that the hospital provides optimal services. Service quality is also reflected through national quality indicators, hospital priority indicators, and unit-level indicators, all of which contribute to improving healthcare quality in NTT" (P9).

Learning and growth perspective

Findings from interviews with medical services, nursing services, administrative staff, and healthcare workers indicate that the learning and growth perspective is assessed through education and training duration. The hospital actively supports staff development programs, both formal and non-formal.

"From a development perspective, the secretariat conducts analysis and planning for both formal and non-formal development programs, ensuring that human resource development needs are accommodated" (P12).

For medical personnel, development programs are prioritized based on hospital needs and evaluated by the Medical Services Department.

"As a doctor in this hospital, I receive strong support for capacity development. I was given the opportunity to pursue further specialization as a consultant specialist" (P14).

Similarly, nursing and midwifery staff development is systematically managed and aligned with service priorities.

"We strongly support the development of professional nurses and midwives while aligning with hospital service priorities to support the hospital's vision and mission" (P11).

"As a nurse, I have been given opportunities to develop my competencies, including certification in specialized cardiac care services" (P15).

From a quantitative perspective, human resource adequacy reached 95.15% in 2020 and 83.48% in 2021, with an overall achievement of 83.50%. Training achievement for the required 20 hours per employee was 9.60% in 2020 and 14.45% in 2021, with a cumulative achievement of 60%.

"We coordinate with the finance department to support HR capacity development. HR adequacy reached 83.50%, while training achievement reached 60% over the 2020–2021 period" (P16).

Overall, these findings demonstrate that the Balanced Scorecard provides a comprehensive framework for evaluating hospital organizational performance across financial, customer, internal process, and learning and growth dimensions, contributing to continuous improvement and strategic alignment.

DISCUSSION

The calculation of hospital performance from the financial perspective, based on profitability and solvency analyses, includes several key indicators: cash ratio, cost recovery rate (CRR), profit margin, debt-to-asset ratio, and revenue growth. The financial performance achievements of Prof. Dr. W. Z. Johannes Regional General Hospital, Kupang, indicate that the cash ratio reached 100%, CRR was 80.20%, profit margin was 100%, debt-to-asset ratio was 78%, and revenue growth was 100%. The subtotal of financial performance reached 92.85%, categorized as very satisfactory. These findings suggest that, over the two-year period, the hospital has implemented performance measurement and financial analysis using the Balanced Scorecard approach in a structured manner.

The cash ratio reflects the proportion of total cash and cash equivalents to current liabilities, indicating the hospital's short-term liquidity. The CRR represents the hospital's ability to cover its operational costs (excluding civil servant salaries and allowances) from its own revenue sources (excluding government subsidies). Profit margin measures net income after tax relative to total revenue, while the debt-to-asset ratio assesses the proportion of total liabilities compared to total assets. Revenue growth indicates the percentage increase in hospital income compared to the previous year. Overall, the financial perspective results demonstrate strong performance, as all indicators fall within the "very satisfactory" category, exceeding standard hospital benchmarks. Within the Balanced Scorecard framework, the financial perspective remains essential, as it summarizes the economic consequences of decisions and actions taken by the organization. These findings indicate that the implementation of the Balanced Scorecard has provided a comprehensive and objective overview of the hospital's financial performance.

As a Regional Public Service Agency, the hospital benefits from flexibility in financial management, including revenue, expenditure, and asset management. The results of this study are consistent with previous research conducted at Dr. Moewardi Hospital Surakarta, which found that liquidity, solvency, and activity ratios—such as cash ratio, CRR, profit margin, debt-to-asset ratio, and revenue growth—were above standard benchmarks. Financial performance achievements, particularly through indicators such as profit margin and return on investment, play a crucial role in improving hospital performance [8].

From the perspective of value, the Balanced Scorecard in financial management aims to regulate hospital performance to ensure that patient services and public service functions are delivered effectively. In the public sector, financial performance is often evaluated using the value for money concept, which emphasizes economy, efficiency, and effectiveness in program implementation. Measurement of the financial perspective can therefore be conducted using value for money instruments [9]. This aligns with the view that strong financial performance contributes to better planning, efficient budget utilization, and the realization of planned expenditures, ensuring that hospital operations run according to plan. Financial performance also reflects the hospital's accountability to stakeholders, demonstrating its ability to manage resources effectively while meeting service demands. Revenue growth, in particular, is closely associated with increased service utilization and patient visits [5].

However, several challenges were identified in the implementation of financial performance management using the Balanced Scorecard. Internal barriers include limited human resources, sectoral ego, lack of coordination, insufficient competence, and uneven knowledge regarding hospital and financial management. External barriers include limited understanding among external stakeholders regarding Regional Public Service Agency status, sectoral fragmentation across government agencies, and suboptimal supervisory roles of relevant institutions. In addition, lack of top management support, errors in designing management systems, inadequate human resource competencies, and procedural deviations represent critical factors contributing to implementation challenges. These findings are consistent with theoretical perspectives indicating that such factors are common obstacles in the implementation of the Balanced Scorecard [7].

Despite these challenges, the study found that the implementation of the Balanced Scorecard in the financial perspective has had a positive impact on organizational performance. The Balanced Scorecard serves as a strategic tool to measure organizational performance in alignment with vision and strategy, integrating four perspectives: financial, customer, internal processes, and learning and growth. Previous research also supports this finding, indicating that the financial perspective plays a significant role in identifying financial needs and improving organizational performance, thereby contributing positively to hospital performance outcomes [3].

From the customer perspective, hospital performance is assessed by comparing the number of new patients with the total number of patients served. The outpatient retention rate increased from 24.31% to 32.02%, and 100% of customer complaints were effectively resolved. The subtotal performance achievement from the customer perspective reached 90.43%, categorized as very satisfactory. This improvement reflects ongoing efforts by hospital management to enhance service quality and build patient trust. The increase in patient visits is also influenced by the implementation of the National Health Insurance Program, which encourages greater utilization of hospital services.

The findings indicate that, overall, patients are satisfied with the services provided. However, some dissatisfaction remains, particularly related to long waiting times and inadequate supporting facilities. Delays in outpatient registration and pharmacy services were identified as key concerns, indicating that these aspects have not fully met Minimum Service Standards (SPM). Hospitals face the dual challenge of maintaining high-quality services while ensuring cost efficiency to achieve patient satisfaction and organizational sustainability [10]. These findings are consistent with previous studies showing that customer perspective performance—measured through market share, retention, acquisition, and satisfaction—is generally positive [1]. Similar results were also reported in studies highlighting that service quality for National Health Insurance Program patients is relatively good despite high patient volumes [11]. Additionally, research has shown that increasing new patient visits reflects improved responsiveness of hospital services to patient needs, emphasizing the importance of continuous service improvement [12-14].

In response to customer complaints, the hospital has received recommendations from the Ombudsman of the Republic of Indonesia (NTT Representative) to optimize the performance of the Information and Complaint Management Officer (PPIP). Effective complaint management enables hospitals to identify recurring issues, develop solutions, and improve service quality. Proper complaint handling contributes to increased patient satisfaction, improved hospital image, enhanced revenue, and sustained service quality [9,12].

From the internal business process perspective, performance is measured through time efficiency in service delivery, based on Minimum Service Standards indicators such as laboratory turnaround time, outpatient waiting time, emergency response time, elective surgery delays, and Net Death Rate (NDR). The overall achievement reached 92.30%, categorized as very satisfactory. However, some indicators, such as laboratory and outpatient waiting times, did not fully meet targets.

Innovation remains a key challenge in this perspective, as many hospitals have yet to develop significant service or product innovations. According to theory, internal business processes in the Balanced Scorecard include innovation, operations, and after-sales services, all of which are critical for delivering value to customers [15-17]. The findings align with previous research indicating that internal process performance in hospitals is generally within a good category following the implementation of structured performance measurement systems [2].

From the learning and growth perspective, performance is assessed through education and training duration, human resource adequacy, infrastructure, and system development. The results show that human resource adequacy and training achievements did not fully meet targets, with an overall score of 55.43%, indicating the need for improvement. Training duration per employee and system development, such as hospital information systems, are key indicators in this perspective.

This perspective highlights the importance of human resource development in improving organizational performance. Training and development programs enhance employee competencies, which in turn improve service quality and organizational outcomes. Previous research supports the notion that increased training opportunities positively influence service improvement and organizational development [18]. Human resource strategies, including training, compensation, and performance management, are essential components for strengthening non-financial performance dimensions [3].

Finally, this study acknowledges several limitations, particularly in the depth of analysis within the financial perspective (including economic, efficiency, and effectiveness ratios) and internal business processes. Future research is recommended to provide a more comprehensive analysis of all four Balanced Scorecard perspectives and to explore the interrelationships among them. Such an approach would enable a deeper understanding of how underperformance in one perspective may be addressed through improvements in other interconnected perspectives.

CONCLUSION

Overall, the hospital demonstrates good organizational performance based on the Balanced Scorecard. Financial, customer, and internal business process perspectives show very satisfactory results, although patient retention and some service efficiency indicators still need improvement. In contrast, the learning and growth perspective remains suboptimal, indicating the need to strengthen human resource development and organizational capacity for sustainable performance improvement.

Ethical consideration, competing interest and source of funding

-In terms of research ethics, this study adhered to fundamental ethical principles, including informed consent, confidentiality, and voluntary participation. All participants were informed about the purpose and procedures of the study prior to data collection, and their consent was obtained

before conducting interviews. The anonymity of participants was maintained by ensuring that personal identities were not disclosed in the reporting of findings. Furthermore, all data collected were used solely for research purposes, ensuring respect for participants' rights and maintaining the integrity of the research process.

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