## PERFORMANCE ASSESSMENT USING THE BALANCED SCORECARD METHOD AT THE SUMBERSARI JEMBER COMMUNITY HEALTH CENTER

Oryza Ardhiarisca, S.E., S.Si., M.ST

Nia Agustin Permatasari Studi Program Public Sector Accounting Majoring of Business

## **ABSTRACT**

This research aims to measure and then assess the performance of the Sumbersari Jember Community Health Center based on a balanced scorecard perspective. The type of research used is quantitative descriptive. This research was carried out by distributing questionnaires (primary data) and carrying out documentation (secondary data) for financial reports and inpatient census data for 2022 & 2023.

The research results can be assessed as follows; 1) The financial performance of the Sumbersari Community Health Center is categorized as economical, quite efficient and very effective, 2) The performance from the customer perspective states that patients are satisfied with the services of the Sumbersari Community Health Center, 3) The performance from the internal business process perspective shows the ALOS, BOR, BTO is less than ideal and the TOI is stated to be ideal, 4) Performance from the learning and growth perspective states that employees are satisfied with their capabilities, then employee retention is stated to be an increase in employee resignations in 2023 and employee productivity there is an increase in line with operating profit.

**Keywords:** balanced scorecard, public sector organizations, performance measurement