Performance Analysis with a Balanced Scorecard

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Abstract: The balanced scorecard is a performance measurement method that does not only reflect financial performance, but also non-financial performance. The purpose of this study was to analyze the application of the balanced scorecard method as a performance measurement tool at X Hospital, as well as to make a comparison between performance appraisal using Key Performance Indicators (KPI) and performance appraisal using the balanced scorecard approach. The research was conducted at X Hospital, which is located in City B. Data were obtained by means of observation, interviews, and through the X Hospital's website. The analytical method used in this study was descriptive with a case study research method. The data collected will be grouped, processed, then with predetermined indicators the data will be calculated, and finally an analysis of the existing data is carried out. The results of the data analysis produced are on the balanced scorecard method, the results of the financial perspective are categorized as "good", the customer perspective is categorized as "very good", the internal business process perspective is categorized as "good enough", and the growth and learning perspective is categorized as "good"; while the results of the performance appraisal with key performance indicators, the performance of RS X with this method is categorized as "very good".

Keywords: Balanced scorecard, financial perspective, customer perspective, internal business process perspective, growth and learning perspective.

Introduction

Performance is a condition that must be known and confirmed by certain parties to determine the level of achievement of an agency's results associated with a vision that is firmly held by an organization or company and to know the positive and negative impacts of an operational policy.

According to Cascio (1992: 267) "Performance appraisal is a systematic picture or description of the strengths and weaknesses associated with a person or a group". Performance measurement or assessment is also one of the many factors that are very important for business organizations. In a management control system in a business organization, performance measurement is an effort that can be made by management to assess the results of activities that have been carried out by each responsibility center, which later results will be compared with predetermined benchmarks.

So far, performance measurement has only been carried out in the traditional way, where performance measurement only focuses on the financial side or only the financial side, so that companies that have the highest or relatively high financial achievements compared to other companies are considered successful companies or better companies. In fact, in reality performance measurement cannot only focus on one side (in this case the financial side), but also needs to consider the other side as well (non- financial side).

For this reason, a company performance measurement approach was created by considering four aspects or four perspectives which are currently known as the balanced scorecard, which was first developed by Kaplan and Norton in 1996.

The balanced scorecard is a performance measurement method that not only reflects not only financial performance, but also non- financial performance. The concept of the Balanced Scorecard began and was introduced in the early 1990s in the USA by David P. Norton and Robert S. Kaplan through a research on "Performance Measurement in Future Organizations". In terms of the balanced scorecard there are 2 words that have the meaning of the word balanced (balanced) which represents performance appraisal with this method measured in a balanced way from two sides and scorecard (score card) which records performance scores both current conditions and future planning.

X hospital is a local government owned hospital located in City B. It is known that the performance evaluation of Hospital X is basically measured based on key performance indicators (KPI) in government agencies, which generally the performance success standards or benchmarks used are slightly different from other hospital.

Method balanced scorecard is a method that can help assess performance more quickly, precisely, and also concisely or not too complex. In addition, the balanced scorecard also assesses not only focusing on one aspect but four aspects at once.

Literature Review

1. Management Accounting

The emergence of the management accounting conceptual framework was initiated by the National Association of Accountants which defines management accounting as the process of identifying, measuring, collecting, analyzing, compiling, interpreting, and communicating information used by management to plan, evaluate, control, and make corporate economic decisions. , as well as to ensure the proper use of the company's economic resources and as a management responsibility.

The purpose of management accounting is to produce information for management to make economic decisions and carry out management functions, as well as to provide financial information to outsiders within an organization (business).

2. Performance

Performance Performance is a general term used for some or all of the actions or activities of an organization in a period by referring to standard amounts such as past costs or costs used, on the basis of efficiency, accountability or management accountability and the like (Srimindo, 2004). A person's performance is also interpreted as a combination of abilities, efforts and opportunities that can be assessed from work (Ambar Teguh Sulistiyani, 2003).

The performance standard itself is a benchmark used as a basis for evaluating actual employee performance. In order for the assessment to be effective, the assessment standard must be related to the results desired by each job, so that the assessment standard is a measure of achievement.

Performance measurement will be carried out by the company in each period to evaluate the company's performance or evaluate the individual performance of each employee. The purpose of measuring performance itself is to find out the work results of employees during a certain period compared to predetermined standards.

3. Hospital

WHO states that "Hospitals are an integral part of social and medical organizations, which have the function of providing complete (comprehensive) health services to the community, both curative and preventive, where outpatient services reach families and their home environment, the hospital is also a center for the training of health workers and for bio-psychosocioeconomic-cultural research". According to Law no. 44 of 2009, a hospital is a health service institution that organizes full individual health services that provide inpatient, outpatient and emergency services.

The aim of hospital management is to produce service products or health services that really touch the needs and expectations of patients from various aspects, concerning quality (medical and non- medical), types of services, service procedures, prices, and information needed.

4. Balanced Scorecard

According to Kaplan & Norton (2000), "Balanced scorecard is a new framework for integrating various measures derived from corporate strategy". In addition to past financial measures, the BSC also introduces drivers of future financial performance.

"Score" is a noun that refers to the meaning of "prize for points scored (as in a game)". In the context of the verb, "score" means "to score". In a freer sense, the scorecard means the (shared) awareness in which everything needs to be measured. So, when we talk about the balanced scorecard, where the word "balanced" is added in front of the word "score", it means that the number or "score" should reflect the balance between many important elements in performance. Basically, the word "balance" has an unlimited meaning.

According to Husein Umar (2003), "Balanced scorecard consists of two words, namely balanced which literally means balanced and scorecard which means score card". A scorecard is a card used to record a person's and/or group's performance score, as well as to record a score plan to be realized. The definition of balanced is the performance of a particular person or group will be measured in a balanced way. Balance between the internal and external sides of the company, as well as a balance between financial and nonfinancial perspectives.

The idea of the Balanced Scorecard (BSC) was first published in a 1992 article by Robert S Kaplan and David P Norton in the Harvard Business Review in the article entitled "Balanced Scorecard-Measures that Drive Performance". The article is a report of a series of studies and experiments on twelve large companies in the United States and Canada which were followed by regular discussions throughout the year to develop new performance measurement models.

This intensive study focuses on the BSC concept as a comprehensive and integral performance measurement system. The BSC was developed as a measurement system that can facilitate decision-making by viewing organizations from multiple perspectives simultaneously.

Perspectives in BSC consist of a financial perspective, a customer perspective, a business process perspective, and a learning and growth perspective.

BSC performance appraisal is not only from a financial perspective, but also from a non-financial perspective so that company executives can measure other important aspects in business units. Executives pay attention not only to short-term performance, namely through a financial perspective, but also other perspectives as a driver for achieving long-term financial and competitive performance.

There are four perspectives in the balanced scorecard:

a. Financial Perspectives

Performance of the financial perspective is the performance used to determine whether the strategy, implementation and implementation of the company will bring improvement to the company. This research was conducted in the public sector based on the concepts of decentralization and regional autonomy from an organizational and management perspective, emphasizing economic, efficiency and effectiveness aspects. So in this perspective it is measured using the value for money developed by Mardiasmo (2002).

To measure the financial perspective of X Hospital using the following indicators:

1) Economic Ratio

Economic ratio is a ratio that describes the economy in the use of budget and accuracy in management and avoid waste.

Operational activities are said to be economical if they can reduce unnecessary costs. Measurement of economic ratios is done by comparing budget targets and actual spending:

$$Rasio\ Ekonomis = \frac{Realisasi\ Belanja\ Operasional}{Anggaran\ Belanja\ Operasional} \times 100\%$$

2) Efficiency Ratio

Efficiency is measured by the ratio between output and input, the greater the output, the higher the level of efficiency of an organization. To measure the level of efficiency can be calculated using the formula below:

$$Rasio\ Efisiensi = \frac{Realisasi\ Belanja}{Realisasi\ Pendapatan} \times 100\%$$

3) Effectiveness Ratio

Effectiveness is a measure of the success or failure of an organization in achieving its goals. In this case, effectiveness is measured based on a comparison between actual revenue and revenue targets set by management. To measure the level of effectiveness can be calculated with the formula below:

$$Rasio\ Efektifitas = \frac{Realisasi\ Pendapatan}{Anggaran\ Pendapatan} \times 100\%$$

b. Customer Perspective

Customer perspective is a measure seen from the number of customers owned and the level of customer satisfaction. Performance measurement from this perspective consists of:

1) Customer Satisfaction Level

- Physical appearance is physical appearance such as: service places, facilities and infrastructure that can be physically seen by customers.
- Reliability, namely the ability to provide the promised service on time and satisfactorily.
- Responsiveness is the ability of employees to help customers and provide responsive service.
- Assurance is the knowledge and friendliness of employees that can lead to customer trust in the organization.
- Empathy is the willingness of company employees to care, give personal attention to customers and comfort in establishing good communication relationships and understanding customer needs.

2) Customers Total

- **Customer Retention**

Customer retention is used to see whether the hospital is able to retain existing customers or patients. Customer retention can be seen from a comparison of the number of old patients with total visits.

$$Retensi\ Pasien = \frac{Jumlah\ Pasien\ Lama}{Jumlah\ Pasien} \times 100\%$$

- **Customer Acquisition**
Customer acquisition is measured by looking at the extent to which a hospital is able to attract new patients, namely by measuring the ratio of how much the hospital has succeeded in attracting new patients and visitors to total visits.

$$Akuisisi\ Pasien = \frac{Jumlah\ Pasien\ Baru}{Jumlah\ Pasien} \times 100\%$$

- **Customer Satisfaction**
Customer satisfaction is the level of consumer feelings after comparing between what he received and his expectations. A customer, if satisfied, is very likely to be a customer for a long time. Satisfying consumer needs is the desire of every company, in addition to the survival of the company, satisfying consumer needs can increase excellence in competition.

c. Internal Bussiness Process Perspective

Internal business process perspective is related to the assessment of the processes that have been built in serving the community. The assessment includes the innovation process and service quality. The assessment aims to improve and encourage organizational growth, in order to increase the level of service to customers.

The indicators used for the internal business perspective are as follows: - Innovation Process Innovation is research, development and/or engineering activities aimed at developing the practical application of new knowledge values and contexts, or new ways to apply existing science and technology into products or production processes (RI Law No. 18 of 2002).

- **Operational Process**
The operational process stage is the stage where the organization tries to provide solutions to customers in meeting the needs and desires of customers. In this case, the indicators for Hospital X for the operation stage are: 1) ALOS (Average Length of Stay) ALOS is the average length of stay in the hospital (Depkes RI, 2005), the measurement is:

$$ALOS = \frac{Jumlah\ Hari\ Perawatan\ Pasien\ Keluar}{Jumlah\ Pasien\ Keluar\ (Hidup+Mati)}$$

2) BOR (Bed Occupancy Ratio)
BOR is the average percentage of bed usage at a certain time unit (Depkes RI, 2005), the measurement is:

$$BOR = \frac{Jumlah\ Hari\ Perawatan\ Rumah\ Sakit}{(Jumlah\ Tempat\ Tidur \times Jumlah\ Hari\ dalam\ Satuan\ Waktu)} \times 100\%$$

3) TOI (Turn Over Internal)
TOI is the average number of days in which a bed is not occupied from being filled to when it is filled next. This indicator provides an overview of the efficiency of bed use (Depkes RI, 2005).

$$TOI = \frac{(Jumlah\ Tempat\ Tidur \times Jumlah\ Hari) - Hari\ Perawatan}{Jumlah\ Pasien\ Keluar\ (Hidup+Mati)}$$

4) BTO (Bed Turn Over Rate)
BTO is the frequency of bed usage in one period, the number of times the bed is used in a certain time unit (Depkes RI, 2005).

$$BTO = \frac{Jumlah\ Pasien\ Keluar\ (Hidup + Mati)}{Jumlah\ Tempat\ Tidur}$$

5) GDR (Gross Death Rate)
GDR is the general death rate for every 1000 patients discharged (Depkes RI, 2005).

$$GDR = \frac{Jumlah\ Pasien\ Mati\ Seluruhnya}{Jumlah\ Pasien\ Keluar\ (Hidup + Mati)} \times 1000$$

6) NDR (Net Death Rate)
NDR is the death rate 48 hours after being treated for every 1000 patients discharged (Depkes RI, 2005). This indicator provides an overview of the quality of service in the hospital.

$$NDR = \frac{Jumlah\ Pasien\ Mati > 48\ jam}{Jumlah\ Pasien\ Keluar\ (Hidup + Mati)} \times 1000$$

d. Growth and Learning Perspective

In a learning and growth perspective, providing an assessment that becomes a driving force to build the quality of service and quality of personnel needed to achieve financial targets, customers and internal business processes.

The indicators used to assess the level of employee satisfaction from a growth and learning perspective are:

1) Employee Satisfaction

Employee satisfaction is a prerequisite for increasing productivity, responsibility, quality, and service to consumers.

2) Employee Training

Training is a series of activities that are structured in a directed manner to improve skills, experience, expertise, increase knowledge, and change the attitude of an individual. An organization that conducts training is always related to a particular field of work or aligned with the organization's business sector.
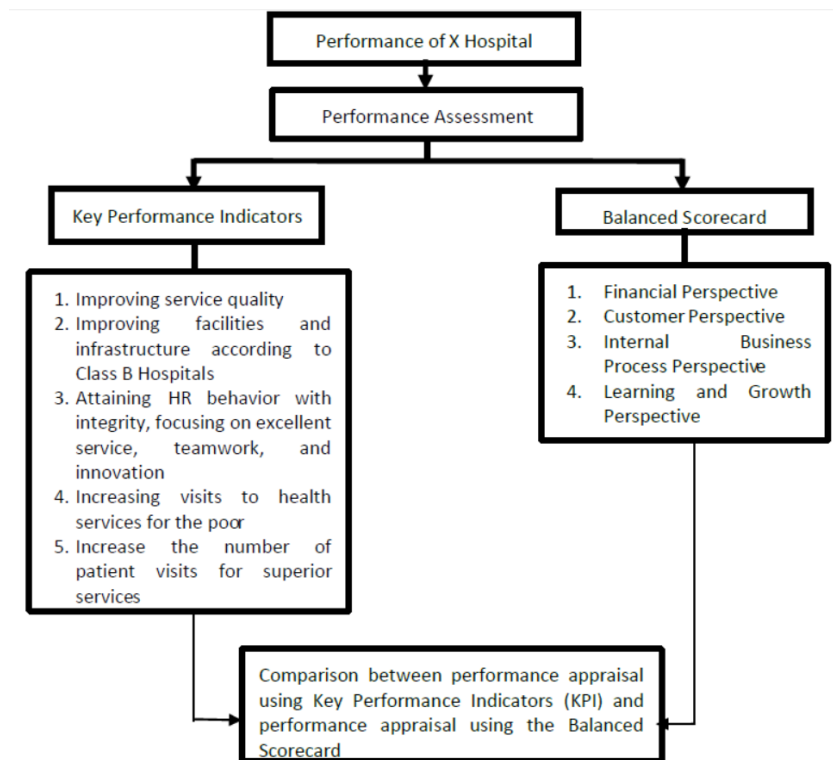

Figure 1: T hinking Framework

$$Employee\ Training = \frac{Total\ Karyawan\ yang\ di\ Training}{Total\ Karyawan} \times 100\%$$

3) Employee Productivity

Employee productivity is the ability of employees to generate income for the company. The higher the level of employee productivity, the higher the output produced by employees.

$$Produktivitas\ Karyawan = \frac{Pendapatan}{jumlah\ karyawan}$$

Research Methods

The type of research used is descriptive research with a case study research method, which is a type of research that details a certain object over a certain period of time in sufficient depth, thoroughly including the environment and past conditions.

The data collection method used was direct observation and interviews to obtain primary hospital data, as well as collecting data through the website of X Hospital to obtain secondary data.

The data processing method used is a non- statistical descriptive method, namely a description of the data for research variables and indicators between facts/reality at research locations based on theory or applicable regulations. descriptive data analysis methods Non- are usually used if the data is qualitative.

The data that has been collected will be grouped, processed, then with the indicators that have been determined the data will be calculated, and finally an analysis of the existing data is carried out.

Results and Discussion

1) Performance Assessment Using Key Performance Indicators (KPI) Method

In the discussion earlier it was explained that X hospital conducts performance assessments based on the size of the main performance indicators that have been determined. The implementation of the evaluation of performance indicators is intended to improve the quality of planning documents, especially indicators that strive to be better and result-oriented, so based on these matters X hospital has determined the main performance indicators as explained below.

Table 1: Performances Assessment Results for 2018-2019

No	Key Performance Indicators	2018			2019		
		Target	Realization %		Target	Realization %	
MISSIN 1	1. Length Of Stay (LOS)	5 days	5,63 days	100% (Achieved, Very good)	<5 days	4,23 days	100% (Achieved, Very good)
	2. Gross Death Rate (GDR)	<45‰	37,85‰	100% (Achieved, Very good)	<45‰	40‰	100% (Achieved, Very good)
MISSIN 2	1. Bed Occupan Rate (BOR)	80%	81,05%	101% (Exceeding target, Very good)	85%	74%	87,06% (Not achieved, Good)
MISSIN 3	Survey customer satisfaction	82%	82,46%	107% (Exceeding target, Very good)	83%	88,7%	106,87% (Exceeding target, Very good)
MISSIN 4	1. BOR Class III	85%	85,29%	100% (Achieved, Very good)	87%	75%	86,21% (Not achieved, Good)
	2. Percentage of JKN KIS patients served from all X Hospital patients	92%	90,11%	98% (Not achieved, Very good)	93%	86%	92,47% (Not achieved, Very good)

Table 2: Predicate Value of Performance

Achievement	Achievements
< 100%	Not achieved
= 100%	Achieved/On Target
'> 100%	Exceeding target

Table 3: Predicate Realization of Performance

>90	Very good
75,00 - 89,99	Good
65,00 - 89,99	Enough
50,00 - 64,99	Not Good
0 - 49,99	Very not good

Table 4: Performances Assessment Results for 2020

No		Main Performance	Key Performance Indicators		2020
Target		Realization		Percentage of Achievement	
1	Improving the quality of health services	1. Community Satisfaction Index for X Hospital Services	3,66 Point	3,64 Point	99,45% (Not achieved, Very good)
2	-	-	-	-	-
3	-	-	-	-	-
4	-	-	-	-	-
5	-	-	-	-	-

Table 5: Performance Predicate

1,00 – 0,5996	25,00 – 64,99	Very Not good
2,60 – 3,064	65,00 – 75,60	Not good
3,0644 – 3,532	76,61 – 88,30	Good
3,5324 – 4,00	88,31 – 100,00	Very good

2) Performance Assessment with the performance.
Following are the results Balanced Scorecard of performance appraisal based on the Balanced scorecard is a concept four perspectives of the balanced that is often used to evaluate scorecard.

Table 6: Performances Assessment Results for 2018- 2020

Perspective	Indicator	2018	2019	2020	IC*	Average (x 100%)
Financial	Economic Ratio	104%	96%	106%	1/3	55,56% (Good)
	Efficiency Ratio	87%	165%	128%	1/3	
Growth and Learning	Satisfaction Employee (%)	72,45	68,33	78,15	3/3	66,67% (Good)
	Training Employee (%)	11,02	11,33	1,37	0	
	Productivity Employee (Rp)	208.149.498	204.718.991	212.523.665	3/	
Total						63,89% (Good)
	Effectiveness Ratio	128%	101%	128%	3/3	
Customers	Patient Retention	84%	83%	85%	3/3	100% (Very good)
	Patient Acquisition	16%	17%	15%	3/3	
	Satisfaction Customers	86,79%	88,1%	88,53%	3/3	
Internal Bussiness	ALOS (days)	5,63	4,23	4,43	0	33,33% (Enough)
	BOR (%)	81	74	47	2/3	

Process	TOI (days)	2,05	1	4	2/3	
	BTO (kali)	51,6	68	52	0	
	GDR (‰)	37,85	40,53	77,40	2/3	
	NDR (‰)	25,46	29,67	39,5	0	

*In Category

Table 7: Category Determination

Perspective Financial	- Economic Ratio <100% = 1 - Efficiency Ratio <100% = 1 - Effectiveness Ratio >100% = 1
Perspective Customers	- Patient Retention >80% =1 - Patient Acquisition 15% = 1 - Satisfaction Customers >50% = 1
Perspective Internal Bussiness Process	- Ideal = 1
Perspective Growth and Learning	- Satisfaction Employee >50% = 1 - Training Employee >50% = 1 - Productivity > Rp66.000.000 =

Based on the results of the assessment using the current method, only a few indicators stated that they did not reach the target, including in 2018 on the fourth mission, the indicator for the percentage of JKN KIS patients served was stated not to have reached the target set, in 2019 there were three indicators of two missions that were not achieved, namely the second mission with the BOR indicator and mission fourth with BOR class III indicators and the percentage of JKN KIS patients served is not achieved, however the predicate is still good or very good for each indicator.

The indicator for the percentage of JKN KIS patients who were served in 2018 was not achieved due to the BPJS policy regarding tiered referrals, where to get a referral to X hospital one had to get a referral letter from the health center and then be referred to Type C Hospital, only then referred back to X hospital. There is a policy This tiered referral has affected the decrease in the number of visits and the percentage of JKN KIS patients in X Hospital.

In 2019 there were three indicators that were not achieved, the first of which will be discussed is as an indicator of assessing the improvement of facilities and infrastructure according to class B hospitals, namely the realization of hospital BORs that was not achieved, this was because the utility level of the beds in the lavender room (obstetrics) classes 1, 2 and 3 only reached 52%, so that the overall BOR average was low, in addition to that the construction of the Block III building disrupted services a little so reducing patient comfort, and also the impact of a tiered referral policy involves a decrease in the number of patients coming, because patients have been treated at the puskesmas and type C hospital. The fourth mission is to increase visits to services for the poor with both indicators not reaching the target. 3 only reached 58% so that the average class 3 BOR was low, besides that the impact of the tiered referral policy also resulted in a decrease in the number of patients coming to X Hospital.

However, X Hospital continued to take follow-up steps to improve the performance of the indicators such, for example with the enrollment class policy for the patient to be treated, the patient will be treated in an available room by means of being entrusted without being charged an additional fee; then there is a policy of no cost sharing for BPJS patients, so that patients treated at Hospital X are not subject to additional costs even though the BPJS fee coverage is insufficient; and there is also a policy of accepting and serving all patients seeking treatment at Hospital X even though these patients do not come from the city area of B; and patients who come to the emergency room without having to register first will be served according to the patient's emergency situation, and no down payments are charged for general patients.

In contrast to the assessment on the main performance indicator method, on the balanced scorecard method the BOR performance indicator can be said to be good, because among the three years, only 2020 did not meet the target criteria, unfortunately the LOS indicators that were categorized were achieved very well in the main performance indicator method, inmethod balanced scorecard is categorized as not ideal for 2018-2020, this is due to differences in the standard values used.

The first perspective from the balanced scorecard is the financial perspective, the financial perspective consists of three performance measurement indicators based on the concept of value for money, these indicators are economic ratios, efficiency ratios, and effectiveness ratios. These three indicators are used to find out how well the hospital management is using its budget so that it can avoid unnecessary waste, besides that these indicators can also show a picture of whether the hospital management has managed the budget efficiently and effectively or not. Unfortunately, from the results presented in the table, X hospital's financial management is categorized as uneconomical and inefficient, this is because the amount of revenue expenditure that occurs exceeds the budget and also its income, this is also due to the fact that in recent years, X hospital has continued to construction of hospital facilities, for the sake of even better service for patients, so that the amount of expenses that must be spent exceeds the predetermined budget plus the pandemic has resulted in a slight decrease in income. However, even so the effectiveness ratio of X hospital is categorized as effective every year, the effectiveness ratio itself is obtained from the results of a comparison of actual revenue with the budget, it is said to be effective if the realization exceeds the budget, this means that the hospital's revenue always exceeds the target every year. If you look at performance appraisal through the main performance indicator method and also other perspectives on the balanced scorecard, these indicators have a positive impact on financial performance where income increases beyond the target, customer service provided by the hospital also has an impact on the financial perspective, sense of satisfaction felt by customers, as well as satisfaction from employees have a mutual impact on hospital performance.

Financial performance is the result of performance measurement that is visible in the short term, while the driving factors (other perspectives) are performance measurements in the long term, so that indeed every indicator in this perspective will have an impact on other indicators, especially on financial indicators.

Method balanced scorecard has not been used in X hospital, in fact several indicators that form the basis for measuring several perspectives have been used by X hospital, such as the ratio of customer and employee satisfaction, X hospital always conducts a survey every six months to find out how satisfied its customers are. and also its employees, apart from that X hospital also has a suggestion and complaint box that its customers can use to provide input to the hospital, not only offline ,but also online on website the hospital's. Then, from the internal business process perspective, there are six indicators of hospital quality, these six indicators have been implemented by the hospital to assess the quality of medical services provided by the hospital to its customers, the indicators are measured and evaluated at each predetermined period.

Several indicators in the assessment were categorized as not ideal, even though hospital X was the most referral hospital in city B, this might cause some people to wonder, but it needs to be emphasized that non-ideal results can occur due to several factors, including changing government policies, the condition of the home environment. hospital (construction, renovation, provision of new health services), or many other factors, it is also necessary to emphasize that the service from hospital X is very good, it can be seen from the customer's perspective where the assessment results are categorized as "very good" with a perfect score of 100%.

Excellent, best, satisfying service is one of the driving factors for achieving targets from several indicators.
Going forward, each of the indicators from the four perspectives will have an impact on one another, especially the customer perspective, internal business process perspective, as well as the growth and learning perspective which are driving factors from a financial perspective. Policies taken from these three perspectives will affect performance from a financial perspective in the following years, therefore making decisions on these three perspectives is very important for the future performance of the hospital.
In addition, there are differences in the focus of the two methods, the main performance indicator method focuses on customer service, while the balanced scorecard focuses on evaluating performance from both sides in a balanced way with the four perspectives.

Closing

Based on the description that has been explained previously, regarding the results of research on performance appraisal using two methods, namely the main performance indicator method and the balanced scorecard, the researcher draw conclusions, is:
1. Performance assessment using Key Performance Indicators (KPI), focuses more on quality service or its main focus is the convenience felt by its customers. Performance results using this method are categorized as "very good", meaning that the targets set at the beginning can be realized very well.

2. Performance appraisal using the balanced scorecard, from a financial perspective is categorized as "good" with a value of 55.56%; customer perspective is categorized as "very good" with a perfect score of 100%; the internal business process perspective unfortunately only scored 33.33% so it was categorized as "good enough"; and the perspective of growth and learning is categorized as "good" with a value of 66.67%.

3. Looking at the results that have been concluded in points 1 and 2, it can be seen that the results of the comparison of performance assessments using the main performance indicator method, the hospital's performance is categorized as "very good", where the target is achieved optimally, although not optimal; Meanwhile, if using the balanced scorecard, the hospital's performance is categorized as "good" based on the results from the four perspectives. It can be seen that there are several indicators that are the same, but the target standards are achieved or the ideal standards used can be different, this also causes differences in the results. In addition, the focus of the two methods is different, the main performance indicator method focuses on customer service, while the balanced scorecard focuses on evaluating performance from both sides in a balanced way with the four perspectives. There is no right or wrong method between the two because each has its advantages and disadvantages.

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