

Nurlaili Dwi Rahmawati. (2025). *The Application of the Balanced Scorecard Method in Performance Assessment of Burneh, Banjar, Blega, and Kamal Community Health Centers (Puskesmas) in Bangkalan Regency (Undergraduate Thesis)*. Department of Accounting, Faculty of Economics and Business, University of Trunojoyo Madura.

ABSTRACT

This study aimed to analyze the performance of four Community Health Centers (Puskesmas) in Bangkalan Regency Kamal, Burneh, Banjar, and Blega in implementing the Balanced Scorecard (BSC) method as a performance evaluation tool based on four perspectives: customer, internal process, learning and growth, and financial. The four Puskesmas were selected due to their differing accreditation dynamics, in which Burneh and Banjar improved from basic to plenary status, Kamal advanced from primary to plenary status, and Blega successfully maintained its plenary status. This research employed a descriptive qualitative method with a case study approach. Primary data were obtained through the analysis of official documents, the Community Satisfaction Survey (SKM), patient visit data, and in-depth interviews with internal stakeholders. Secondary data were collected from relevant journal articles and books. The research period covered 2022–2023, which was chosen as the initial phase of the implementation of the Regional Public Service Agency (BLUD) status in Bangkalan Regency. Data analysis was conducted using a thematic approach. The findings indicated that all Puskesmas shared a common commitment to quality improvement and the implementation of standard operating procedures, yet differed in terms of innovation capacity, service integration, human resource strengthening, and BLUD optimization. Puskesmas Banjar emerged as the best performer due to its integrated services, efficient service flow, and optimal utilization of BLUD; it was followed by Blega, which demonstrated strengths in complaint management and community participation. Burneh was categorized as stable but less progressive in digitalization, while Kamal ranked the lowest due to limited innovation and suboptimal human resource development and BLUD financial management. These findings confirmed that the Balanced Scorecard was a relevant evaluation instrument for strengthening governance and sustaining the performance of BLUD Puskesmas.

Keywords: Accreditation, Balanced Scorecard, Bangkalan, BLUD, Puskesmas Performance

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ABSTRAK

Penelitian ini bertujuan untuk menganalisis kinerja empat Puskesmas di Kabupaten Bangkalan; Kamal, Burneh, Banjar, dan Blega dalam menerapkan metode *Balanced Scorecard* (BSC) sebagai alat evaluasi kinerja berbasis empat perspektif: pelanggan, proses internal, pembelajaran & pertumbuhan, serta keuangan. Keempat Puskesmas dipilih karena memiliki dinamika akreditasi berbeda, di mana Burneh dan Banjar meningkat dari dasar ke paripurna, Kamal dari utama ke paripurna, dan Blega berhasil mempertahankan status paripurna. Penelitian ini menggunakan metode kualitatif deskriptif dengan pendekatan studi kasus, data primer diperoleh melalui analisis dokumen resmi, survei kepuasan masyarakat (SKM), data kunjungan pasien, dan wawancara mendalam dengan pihak internal. Dan data sekunder diperoleh melalui literatur jurnal dan buku. Periode penelitian tahun 2022–2023 dipilih karena merupakan fase awal penerapan status BLUD di Kabupaten Bangkalan. Analisis data dilakukan melalui pendekatan tematik. Hasil penelitian menunjukkan bahwa seluruh Puskesmas memiliki kesamaan dalam komitmen peningkatan mutu dan penerapan SOP, namun berbeda dalam kemampuan inovasi, integrasi layanan, penguatan SDM, dan optimalisasi BLUD. Puskesmas Banjar tampil terbaik berkat layanan terintegrasi, efisiensi alur pelayanan, dan pemanfaatan BLUD yang optimal; disusul Blega dengan kekuatan pada pengelolaan pengaduan dan partisipasi masyarakat. Burneh berada pada kategori stabil namun kurang progresif dalam digitalisasi, sementara Kamal menjadi yang terendah karena minim inovasi dan belum optimal dalam pengembangan SDM serta pengelolaan keuangan BLUD. Temuan ini menegaskan bahwa BSC merupakan instrumen evaluasi yang relevan untuk memperkuat tata kelola dan kinerja Puskesmas BLUD secara berkelanjutan.

Kata Kunci: Akreditasi, *Balanced Scorecard*, Bangkalan, BLUD, Kinerja Puskesmas