

Analysis Of Nurse Performance Using The Balance Scorecard Method At South Nias Hospital

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Abstract.

Performance measurement is needed to assess the accountability of an organization in producing better and right on target services and performance. The Balanced Score Card was created to overcome a problem in the organization regarding weaknesses in an executive performance measurement system. The purpose of this study was to analyze the performance of nurses using the balanced scorecard method at South Nias Hospital. This type of research is descriptive analytic with a quantitative approach with a cross-sectional design. The sampling technique in this study was Arikunto's formula, based on this formula, the number of samples in this study became 31 people. The results of the study explain that there is a relationship between financial, consumer, innovative and perspective with the performance of nurses in South Nias Hospital. This research can be used as basic information and data for improving the quality of services at South Nias Hospital.

Keywords: Nurse Performance, Balanced Scorecard Perspective and Performance Assessment.

I. INTRODUCTION

Every government service service requires high service performance to get the satisfaction of its customers. In accordance with law number 32 of 2004 concerning regional government in Chapter IV article 11 paragraph (2) it is stipulated that the areas of government that must be carried out by regency and city areas are public works, health, education and culture, agriculture, transportation, industry and trade, investors, environment, defence. cooperatives and labor [1].Based on this law, the health sector ranks second, namely the government sector which must be carried out by district and city regional governments which must be fully responsible for implementing health development. To improve the degree of public health in the region by providing satisfactory services, one of them is by using the Balanced Score Card method [2]. Performance measurement is needed to assess the accountability of an organization in producing better and right on target services and performance. In addition, the performance measurement of public sector organizations is carried out to fulfill three criteria. First, to improve government performance. Second, it is used to allocate existing resources and in making decisions. Third, to realize accountability and improve institutional relations [3]. According to Kasmir, argued that the performance measurement system can be used as an organizational control tool, because performance measurement is strengthened by establishing a reward and punishment system [4]. The main purpose of performance appraisal is to motivate employees in achieving organizational goals and in meeting predetermined standards of behavior, in order to produce the actions and results desired by the organization [5].

The application of the Balanced Scorecard in the business sector is intended to increase competition (competitiveness), while the public service sector places more emphasis on values, missions and achievements [4]. The Balanced Score Card is management for explaining its vision and strategy in action using interrelated financial and non-financial indicators. The Balanced Score Card was created to overcome a problem in the organization regarding weaknesses in an executive performance measurement system. The concept of the balanced scorecard is a means to communicate strategic perceptions within a company in a simple and easily understood manner by various parties within the company, especially those within the organization who will formulate the company's strategy. The Balanced Scorecard is a contemporary management tool that is used to boost an organization's ability to multiply financial performance [8]. The Balanced Scorecard is a score card that is used to plan the score that someone wants to achieve in the future,

and to record the actual performance score achieved by someone [2]. In Haris's research, it was revealed that there were several variations in the achievement of results from the Balanced Scorecard method at the Noongan Regional General Hospital. The growth and learning perspectives are still considered poor, while the other three perspectives are considered good enough. This will show whether the hospital is good or not, therefore we must be careful in several perspectives from finance, customers, internal business processes and growth and learning [9].

Another research that has been conducted by Sari & Endang on the analysis of the Implementation of the Balanced Scorecard as a Performance Measurement Tool at the Surabaya Islamic Hospital explains that the implementation of the Balanced Scorecard can be used as a strategy translation tool and performance measurement in terms of financial and non-financial perspectives [10]. Likewise, Suryani and Endang's research found the implementation of the Balanced Scorecard in Hospital Management Performance Measurement (a case study at RSUD Dr. R. Sosodoro Bojonegoro using the Balanced Scorecard through four perspectives, namely: a financial perspective, a customer perspective, an internal business perspective and a growth and development perspective. Learning shows that the results from the customer perspective show that the level of patient satisfaction is good [11]. The balanced scorecard is a management system for agencies to invest in the long term for customers, employee growth and learning, internal processes to obtain financial results that allow rather than just managing the bottom line to spur short-term performance results [12]. Basically the balanced scorecard is a performance measurement system that transforms the mission and strategy of the organization into tangible goals and measures. These measures are financial and non-financial measures. Based on direct observations that we conducted in this study at the South Nias Regional General Hospital, it appears that the performance assessment of nurses has not been carried out properly and consistently. Performance appraisal is still carried out when there is a need or only to fulfill reports to the leadership. Researchers also see that the tools used to conduct performance appraisals still use the old assessment tools.

When the initial observation was carried out by conducting questions and answers to two nursing officers at the South Nias Regional General Hospital. Respondents' statements said that superiors very rarely evaluate the performance of their subordinates. Performance appraisal is only done when there are problems and needs. The health worker also said that there was no reward from superiors for employees who had performed well so far. Based on this phenomenon, the researcher is interested in conducting research with the title "analysis of the performance of nurses using the balanced scorecard method at the South Nias Regional General Hospital".

II. METHODS

The type of research used is descriptive analytic with a quantitative approach. The research design was cross-sectional, namely to determine the performance analysis of nurses using the balanced scorecard method at the General Hospital in South Nias Region in the past. Descriptive research is used to make an assessment of a condition and implementation of a program in the present, then the results are used to develop plans for improving the program, descriptive research is directed to describe or describe conditions within a community or society [13]. The population is the totality of the symptoms/units to be studied or the entire research object/object studied [13].

The population in this study were 210 nurses working at the South Nias Regional General Hospital. As for the inclusion criteria for determining the sample of this study are: Nurses who have worked for more than 3 years, Non-Honorary PNS Nurses, Nurses with a minimum academic degree of D3 Nurse, Nurses who are willing to sign the consent form to become respondents (informed consent) and Implementing nurses on duty in all wards. While the exclusion criteria in determining the sample of this study were nurses whose working period was less than 3 years, nurses who had an academic degree under Diploma 3 in Nursing, honorary nurses, nurses who were on official leave and heads of hospital rooms.

Operational Variable

Operational definition for Performance Variables is the result of everything that has been done while on duty. By parameter with performance appraisal sheet. with a research instrument with a performance

appraisal checklist. Measurement with an interval scale with the provisions of the results of measuring criteria Good: if the respondent has a value of $\geq 50\%$ and Less: if the respondent has a value of $< 50\%$. The operational definition for the Balance Scorecard Variable is a tool used to measure the performance of nursing staff based on 4 perspectives, namely Financial, Consumer, Internal Business and Innovation Perspectives. With parameters through the Balance Scorecard assessment sheet. With a questionnaire research instrument on 4 Balance Scorecard perspectives, namely the perspective of finance, internal business consumers and innovation. Measurement with a Likert scale with the provisions of the results of measuring criteria Good: if the respondent has a value above 60% and Fair: if the respondent has a value of 30-60% and Less: if the respondent has a value $< 30\%$.

Validity Test

Validity is a measure that indicates the level of validity or validity of a research instrument. The purpose of the content validity index (CVI) is a process of a study with the aim of assessing the relevance of each item to what the researcher will measure. The content validity index (CVI) in this study is an assessment/maximum load through experts from each item that are interconnected. Experts were asked to evaluate individual items on a new measure of the entire research instrument item. Two things that need to be considered in evaluating are whether the individual items are relevant and appropriate in relation to the research instrument, and whether the items taken together sufficiently measure all the dimensions built [16]. This study uses the Pearson product moment correlation instrument validity with a significance of 0.05. The measurement of each research instrument item was carried out by experts with several label variations.

This research label variation consists of 3 choices, namely low enough and high. The most frequently used scale is as follows: 1 = not relevant, 2 = slightly relevant, 3 = very relevant, 4 = very relevant. Then for each item, the item content validity index (I-CVI) is calculated by the number of experts who give a maximum rating/load of 3 or 4, divided by the number of experts who are the proportion who agree on the linkage [16]. Based on the results of the content validity index (CVI) test conducted by the researchers, it was found that the CVI result for the research questionnaire was 1.00, the CVI for 10 questionnaires about the performance of nursing staff was 0.93 and for the CVI for the Balanced Scorecard method it was 0.93.

Reliability Test

The reliability coefficient is an important indicator of an instrument quality. An unreliable measure that does not provide a sufficient test of the researcher's hypothesis. If the data is not true to the confirmation of the prediction, it is possible that the instrument is not reliable. Interpreted for comparing group levels, a coefficient of around 0.70 is generally adequate, although a coefficient of 0.80 or greater is desirable [16]. Researchers plan to carry out reliability and validity tests at the Lahomi Health Center. Based on the reliability test on the nurse performance questionnaire using the Balanced Scorecard method which was carried out at the Lohomi Public Health Center, the Cronbach alpha value was 0.93 and for the Balance Scorecard method questionnaire the Cronbach alpha value was 0.94. Through these results all the questionnaires used in the study met the reliability value of > 0.70 which can be stated that the questionnaires used in this study were strong. This data analysis in this study aims to obtain an overview of the research results that have been formulated in the research objectives. Analysis of the research data used a computer program through the stages of univariate, bivariate and multivariate data analysis.

III. RESULT AND DISCUSSION

Table 4.1. Frequency Distribution of Respondents Based on Variables

	Respondents Characteristic	F = 210	%
Age	20 - 30 years old	43	20.4
	31 - 40 years old	85	40.4
	41 - 50 years old	50	23.8
	51 - 60 years old	32	15.4
Gender	Female	182	86.6
	Male	28	13.4
Education	SPK	0	0

	Diploma	55	26,1
	Bachelor	68	32,3
	NERS	87	41,6
Working time	3 years	16	7,6
	> 3 years	194	92,3

The demographic results of the research respondents were that most respondents were aged 30-50 years as much as 64.2%, with most work experience of more than 3 years as much as 92.3%. And the majority of workers here already have 100% nursing / undergraduate education.

Univariate Analysis

Table 4.2. Distribution of frequency

Variable	Frequency						Total n
	Good		Enough		Not Good		
	(f)	(%)	(f)	(%)	(f)	(%)	
Nurse Performance	14	6.4	-	-	196	93.6	210
Financial Prespective BSC	24	11.4	40	19.1	146	69.5	210
Consumer Perspective BSC	26	11.9	24	11.7	150	76.4	210
Innovative Perspective BSC	24	11.7	30	14.2	146	64.4	210
Internal Business Prespective BSC	20	10.5	36	15.1	144	74.4	210

Table 4.2 above shows that all respondents' answers to variables have a not good frequency for especially nurse performance.

Bivariate Analysis

Table 4.3. Pearson Correlation Between Variables

Variable	Nurse Performance			P Value
	Good	Not Good	Total	
<i>Financial Prespective BSC</i>				
Good	4	20	24	0.012
Enough	4	36	40	
Not Good	6	140	146	
Total	14	196	210	
<i>Consumer Perspective BSC</i>				
Good	5	21	26	0.010
Enough	5	19	24	
Not Good	2	148	150	
Total	12	198	210	
<i>Innovative Perspective BSC</i>				
Good	4	20	24	0.002
Enough	4	36	30	
Not Good	6	140	146	
Total	14	196	210	
<i>Internal Business Prespective BSC</i>				
Good	4	22	26	0.006
Enough	3	21	24	
Not Good	4	146	150	
Total	11	189	210	

Table 4.3 above also shows that the correlation coefficient is carried out using a test. The interpretation of the results of the correlation hypothesis test is based on the p value, the strength of the correlation and also the direction of the correlation. If the results of calculations in the bivariate analysis show a p value <0.05, then there is a significant correlation between the two variables that are linked, meaning that the hypothesis is accepted. However, if the results of calculations in the bivariate analysis show a p value > 0.05, then there is no significant correlation between the two variables that are linked, meaning that the hypothesis is rejected [14]. Bivariate test results on four variables, all of which have a significant relationship with the performance of nurses at the South Nias Regional General Hospital on the Financial Perspective BSC variable (p-value 0.012), Consumer Perspective BSC (p-value 0.010), Innovative Perspective BSC (p- value 0.002) and Internal Business Perspective BSC (P-value 0.006).

Multivariate Analysis**Table 4.4.** Model Summary^b

Model	R	R Square	Adjust R Square	Std. Error of the Estimate
1	.780 ^a	.0608	.595	26,668

a. Predictor: (Constant), Evaluation, Work Supervision, Policies, Supervision In Health & Health Monitoring

b. Dependent Variable: Logistics Provision

Model Summary (see table 4.4) shows that the model fits the data. Through the coefficient of determination, it can be seen that 59.5% of the variation in the value of nurse performance can be explained by the line connected with the Balance Score Card from Perfective Finance, Consumers, Innovation & Internal Business.

Table 4.5. Model Summary^b

Model	Unstandardized Coefficient		Standardized Coefficient	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	3.320	11.509		.288	.774
FINC	1.005	.117	.554	8.571	.012
CONS	2.191	.799	.178	2.743	.010
INNOV	.798	.101	.513	7.931	.002
INBUS	1.005	.117	.554	8.571	.006

a. Dependent Variable Logistics Provision

Note: EVA = Evaluation, WSPV = Work Supervision, POL = Policy, SUPV = Supervision in Health, MON = Health Monitoring.

Based on table 4.5, the multiple regression equation can be described as follows:

$$Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + e$$

$$Y = 11.509 + 1.005X_1 + 2.191X_2 + 0.798X_3 + 1.005X_4 + e$$

The table above explains that based on the significance value of the financial variable of 0.012 <0.05, it can be stated that financial variables have a relationship with performance variables. Based on the significance value of the consumer variable of 0.011 <0.010, it can be stated that the consumer variable has a relationship with the performance variable. Based on the significance value of the innovative variable of 0.012 <0.002, it can be stated that the innovative variable has a relationship with the performance variable. Based on the significance value of the internal perspective variable of 0.010 <0.006, it can be stated that the internal perspective variable has a relationship with the performance variable. Based on the t value on the variable factors that influence performance, it is known that the calculated F value is 8.571 > F table 1.985, it can be stated that the independent variables have a relationship with the independent variables.

DISCUSSION**The Relationship between Nurse Performance Using the Balanced Scorecard Method Based on Financial Dimensions in South Nias Hospital**

The results of research that was conducted on 210 nurses at South Nias Hospital explained that there was a relationship between performance and finances with a P value = 0.012. The financial perspective looks at performance from a profitability standpoint to achieve financial targets, so that it is based on revenue growth, company ROI and company cash flow. The Financial Perspective relates to the financial performance of the organization within the company. Financial performance is very important in the operational business environment of an organization within the company, especially regarding profit which is the only element that can be used to support the realization of strategic objectives to maintain and develop the existence of the organization within the company now and in the future. In other words, financial performance benchmarks intend to find out whether the business strategy and its implementation are in accordance with the objectives to achieve the targeted profit. The results of Kurniasih research, explain that the financial performance of the Jambi Provincial government is in the low category, this is shown from the level of DDF with sufficient criteria, KKD with very high criteria, KMD with very poor criteria, and Harmonization of Spending in sufficient criteria.

This means that finance is closely related to one's performance [17]. The four perspectives used, the financial perspective has increased due to the large need for medicines and medical devices so that the company has opportunities to optimize sales of its products. From a financial perspective, it can be seen that the increase is due to the benefits of the products produced by consumers, so that more and more rewards are obtained. Research by Herdian, explains that performance evaluation uses four balanced scorecard perspectives in hospitals. Mata Cicendo Bandung showed good performance results. The financial perspective has a higher significance value than the other perspectives. This can be seen from the achievements of each indicator in the four perspectives of the balanced scorecard [18]. The researcher's assumption of this phenomenon is that the finances or income that a nurse has for the results of what she has done will greatly affect her performance. Good performance will be displayed by a nurse if she is satisfied with the salary she receives while working. Conversely, if the salary or income he receives is small, it will affect his work or performance.

The Relationship between Nurse Performance Using the Balanced Scorecard Method Based on Consumer Dimensions in South Nias Hospital

The results of the research conducted on 210 nurses at South Nias Hospital explained that there was a relationship between performance and consumers with a $P = 0.010$. The customer perspective is related to customer satisfaction, which is related to the level of fulfillment of customer desires or expectations for the products or services provided. Customer retention is related to the ability to retain customers. The consumer perspective that should receive attention from this perspective is: a) Customer satisfaction (Customer satisfaction) Benchmarks of customer satisfaction are determined by the company's/organization's ability to meet expectations or please customers, so that consumers feel satisfied with the products and services of the company. b) Customer retention (customer retention) The benchmark for customer retention is an organization's business within the company to retain its customers as regular consumers, by having high brand loyalty to the products marketed by the company. c) Market Share.

The market share benchmark is the organization's efforts within the company for the proportion of the market that has been entered or controlled from a certain total market which is the marketing area for a product produced by an organization within the company. Hazrina's research, explains that performance affects consumer satisfaction. The better the performance of an employee, the higher the level of customer satisfaction in improving the services offered [19]. The performance measurement using the balanced scorecard showed that performance measurement using the consumer dimension had a more significant influence on employee performance appraisal. This performance measurement is carried out for employees at the same time with the aim of research to find out the factors that influence employee performance by using the balanced scorecard. The researcher's assumption regarding this problem is that it is important to maintain the good performance of each nurse because good performance will affect consumer satisfaction. Good performance needs to be maintained because it greatly influences the quality of health services which is very closely related to patient satisfaction at the hospital.

The Relationship between Nurse Performance Using the Balanced Scorecard Method Based on Innovative Dimensions in South Nias Hospital

The results of research that has been conducted on 210 nurses at South Nias Hospital explains that there is a relationship between performance and innovativeness with a P value = 0.002. An innovative perspective identifies critical factors in an organization's internal business processes with a focus on developing new processes that meet customer needs. Soebardi's research (2021) explains that an employee who has high innovation will affect the good performance of the employee. Employees who work with high innovativeness affect high intention and willingness to do their job well. The findings in this study of this phenomenon are that someone who is innovative usually has good performance, on the other hand someone who does not have high innovativeness will affect one's performance. Between innovation and performance are two things that are closely related. Good performance will go hand in hand with innovation that emerges from an employee at work.

The Relationship between Nurse Performance Using the Balanced Scorecard Method Based on Internal Business Dimensions in South Nias Hospital

The results of research that was conducted on 210 nurses at South Nias Hospital explained that there was a relationship between performance and internal business with a P value = 0.006. Internal Business Process Perspective Benchmark to determine activities in the production process as an internal business in order to provide value in accordance with the wishes and needs of consumers/customers as well as organizational owners within the company. The researcher's assumption regarding this problem is that employees who have good performance will encourage these employees to always think of new, innovative and creative things. Usually, innovative employees will be able to work without being supervised. He is able to think about things that greatly impact the results of his work. According to Suwarno's research, transactional leadership is needed which can affect the performance of nurses and health workers in hospitals or puskesmas, although it would be even better if the leadership of the hospital or puskesmas adopts a transformational leadership style so that hospital management services pay more attention to the use of the balanced score card in the implementation of supervision, better direction, supervision, control and budgeting. [21]

IV. CONCLUSION AND SUGGESTION

The conclusion is from the results of research that was conducted at the Nias Selatan Hospital on 210 respondents for approximately two weeks. The following will explain the conclusions and suggestions of the research results: There is a relationship between finance and the performance of nurses in Nias Selatan Hospital with a value of $P = 0.012$. Likewise, there is a relationship between consumers and the performance of nurses at the Nias Selatan Hospital with a value of $P = 0.010$ and there is a relationship between innovation and the performance of nurses at the Nias Selatan Hospital with a value of $P = 0.012$ and there is a relationship between the internal business perspective and the performance of nurses at Nias Hospital. South with a value of $P = 0.006$. The results of this study can be used as basic information and data for improving the quality of services at the South Nias Regional General Hospital. The results of the research are also expected to be an input to hospital management services so that they pay more attention to the implementation of supervision, direction, supervision, control and budgeting at the Regional General Hospital. The results of this study can be used as material for scientific study (evidence based) for students to develop scientific knowledge, especially regarding the implementation of supervision, direction, supervision, control and budgeting in hospitals.

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