ACCOUNTABILITY OF USING BALANCED SCORECARD : PERFORMANCE MEASUREMENT MODEL OF SIDOARJO REGIONAL GENERAL HOSPITAL 2020-2022

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ABSTRACT: Sidoarjo Regional General Hospital (RSUD) is a Regional Public Service Agency. RSUD Sidoarjo has a responsibility towards public accountability for its performance, especially in terms of financial and service performance. The method used as a performance measurement tool is the balanced scorecard. This study aims to examine the effect of accountability on each of the balanced scorecard perspectives financial, customer, internal business processes, learning and growth to measure the performance of Sidoarjo Hospital for the period 2020 – 2022. The results in this study indicate that accountability has a positive effect on financial perspectives, customer perspectives, internal business process perspectives, learning and growth perspectives. This research provides input for the management of Sidoarjo Hospital in order to maximize the resources they have so that they can increase hospital revenue and make budget efficiencies, and carry out socialization of the innovations created.

Keywords: Accountability; Balanced scorecard; Performance of public organizations

INTRODUCTION

Fulfillment of community needs in terms of health facilities by prioritizing efficiency and productivity, the Sidoarjo Regency Government has designated the RSUD as a BLUD . This decision was made on September 8, 2008 by the Regent of Sidoarjo by referring to its financial management in accordance with the model set by the Public Service Agency, the Sidoarjo RSUD functions as a Regional Work Unit. The decision number is 188/229/404.1.1.2/2008.

With the implementation of the BLUD Pattern since January 1, 2009, the Sidoarjo Regency Hospital has changed to a BLUD. To maintain its status as a BLUD, the hospital must improve health services and demonstrate financial independence and flexibility. If you want to know how well the government is doing its job, you need to see how well the hospital is performing. Organizational performance assessment is very important for all businesses, especially for public sector companies that provide direct services to the community.

Community service and welfare are prioritized in regional general hospitals as non-profit social organizations. So, it is not enough to just look at financial metrics when evaluating hospitals; social elements also need to be considered. Performance can be measured by a balanced scorecard that takes into account both monetary and non-monetary factors .

The balanced scorecard is a performance evaluation approach that emphasizes strategic forward-looking thinking (Saputra, 2021) . In addition, managerial performance is very important because achieving organizational goals and providing financial value and services to the community requires a strong commitment from managers. In terms of performance measurement, the Balanced Scorecard is not only for hospitals (Apriani, 2020) stated, "the implementation of this method can serve as a framework for hospital management and evaluation material for matters related to performance". Kaplan and Norton (1996) laid out a framework for managers to use in measuring performance perspectives. This method is known as a balanced scorecard (Parmita, 2015) . If RSUD Sidoarjo uses proper performance measurement, it should be able to improve the hospital service standards to meet or exceed worldwide norms. Due to the ongoing COVID-19 epidemic, RSUD Sidoarjo was unable to meet the 2020 target to obtain international hospital accreditation. As a result, the accreditation status has been suspended until now; the goal is to achieve worldwide hospital standards by 2022. Information on hospital accreditation for 2020-2022, as shown below:

Table 1. Accreditation RSUD Sidoarjo 2020 – 2022

Indicator	**2020**		**2021**		**2022**
	Target	Realization	Target	Realization	Target
Accreditation status	Accreditation process	Accreditation process	Internastional	Paripurna	International

Source: (Sidoarjo Regional Hospital, 2020)

Of course, building a hospital that meets quality requirements requires effective management of funds, services, and internal business procedures.

Increasing creativity , service quality, human resource utilization, and assets are important ways for BLUDs to fulfill their public accountability obligations. The focus here is on the accountability mechanisms implemented by BLUDs to ensure that the public receives high-quality services, efficient operations, effective use of human resources, and asset management, all of which contribute to the achievement of organizational goals. Government agencies must adhere to the concept of accountability to be held accountable for the actions and decisions they have taken (Madjid, 2019) . In order for the public to assess the effectiveness and efficiency of government work, the results of government programs, policies, and actions need to be reported.

Public sector financial reporting must be able to assist stakeholders in policy and decision making by providing information and demonstrating accountability for allocated resources, as stated in the Regulation of the Minister of Finance of the Republic of Indonesia Number 22/PMK.05/2020 concerning " Central Government Accounting Policy " (Minister of Finance, 2022) . By adhering to this idea of responsibility, those in the know can provide suggestions to improve established policies. With these issues, company performance can be better understood with the correct use of the balanced scorecard and the principle of accountability.

Referring to Martuniz's (2019) findings on " Adaptation of the balanced scorecard model to measure performance of the departments at Dr. Zainoel Abidin Regional General Hospital Banda Aceh ” Zainoel Abidin said that there were positive views in the areas of training and learning, clients, internal business, and finance. The performance of each department has produced the expected results, and Dr. Zainoel Abidin Regional General Hospital has emphasized on excellent service quality. Quality service has been prioritized by Dr. Zainoel Abidin Regional General Hospital, and the performance of each department has produced the desired results. Through the perspectives of finance, clients, internal business, learning, and growth, the findings of Bharata's study (2019) on the application of the balanced scorecard in measuring the performance of Wonosari Regional General Hospital are positive. Because it evaluates the success of an organization from four different perspectives, the balanced scorecard is clearly a complex tool for measuring performance.

According to Kosasih's research (2020), the financial perspective is considered uneconomical, inefficient, and less effective, while the consumer perspective is considered fulfilled, and the internal business process is inefficient related to the BOR, TOI, and ALOS ratios. On the other hand, the BTO, NDR, and GDR ratios are running normally, and the development and education perspectives are strong (Kosasih et al., 2020) . In a balanced scorecard study conducted at Bumiayu Hospital, Reynaldi (2019) found that although the financial perspective was effective and economical, it had not yet achieved efficiency. The customer perspective, on the other hand, found that satisfaction with the service received by customers had entered a good level, although it still needed to increase trust to be even better. The assessment of internal business processes has found excellence, but in terms of learning and employee growth, they are less satisfied due to the lack of work opportunities. The purpose of this study refers to the background presentation, namely to help Sidoarjo Regional Hospital improve its performance by examining the importance of accountability and the benefits of the balanced scorecard for public organizations.

LITERATURE REVIEW

Stakeholders Theory

Anyone whose interests are affected or influenced by how well an organization performs its duties is considered a stakeholder. Beyond basic financial and economic performance, this stakeholder approach emphasizes the accountability of the organization (Rokhlinasari, 2016) . An important principle of stakeholder theory is that organizations cannot function if stakeholders are not supportive (Rokhlinasari, 2016). To meet stakeholder expectations, organizations will voluntarily provide information about their intellectual, social, and environmental performance, according to this hypothesis (Rokhlinasari, 2016). The purpose of sustainability reporting is to help organizations maintain the trust of their stakeholders by providing a comprehensive explanation of the organization's actions and how those actions affect social and environmental situations (Yudhanti & Listianto, 2021) .

Management Accounting Theory

Management Accounting Practices (MAP) explains " Management accounting committee is a process to prepare, identify, collect, analyze, measure, and communicate financial information used by management to carry out management functions related to planning, control, and decision making, and can guarantee and be accountable for the resources entrusted to it . "

Warren (2017) explains, " The purpose of management accounting is to provide information to meet the needs of managers and employees in decision making " (Garaika, 2019) . Strategic management, a general term for a set of practices implemented methodically to align their actions and resources with the goals and objectives of the organization, is essential in management accounting. (Garaika, 2019) .

Accountability

The Oxford Advanced Learner's Dictionary explains that " accountability is required or expected to give an explanation for one's action , which means that accountability contains an obligation to present and report all kinds of activities carried out ." (Suryani, 2021) . Accountability is also understood as an obligation imposed on employees to report properly and periodically regarding the achievements or shortcomings of the authority's actions in carrying out the assigned tasks. Accountability will develop further and will always provide a reputation for openness and reliability to the person in charge (Rusdiana, 2018) . It is important to know and share vertical and horizontal policy formulations . (Madjid, 2019).

Accountability is aimed at several things (Azizah, 2022) :

a. Building trust regarding money management is a result of accountability.
b. Setting appropriate targets and objectives . Setting appropriate organizational targets and objectives can be done by using accountability as a guiding concept.
c. Applying standards to activity objectives and procedures. Determining the objectives of an activity and following procedures can be guided by accountability.

Balanced Scorecard Method

The balanced scorecard is a valuable tool for tracking how well an organization is performing and for setting goals for its members to achieve in the future. The target scores are then evaluated and can measure how well each team member is performing by looking at how they are performing in comparison. "Balanced" refers to an approach to measuring performance that takes into account all factors of both the long and short term (Apriani, 2020) . According to Yuwono (2002) balanced scorecard have perspective:

a. Financial Perspective
   This perspective will ensure that the plans that are prepared and implemented have the potential to improve company performance. The level of effectiveness and efficiency are some of the metrics in financial measurement. Mardiasmo (2009) said " effectiveness is the relationship with the achievement of policy goals or targets " (Mardiasmo, 2009) . An organization's operational activities can be said to be effective if they succeed in meeting their goals and objectives. This is because effectiveness is defined as the relationship between output and target (Sari et al ., 2018) . Mahsun (2013) said, "efficiency has a meaning that is closely related to the concept of productivity ." (Mahsun, 2013) .

Efficiency can be measured by comparing results with input. Low products or work results indicate that the operational activity is efficient.

b. Customer Perspective
Any decent public organization will prioritize this perspective. When consumers are dissatisfied, they will complain about the company and may even switch to competitors. Customers who pay taxes and use public services are the main focus of organizations in the public sector. The fundamental goal of this perspective is to ensure the happiness of the community through the provision of high-quality services.

c. Internal business process perspective
Management has tried hard to create this point of view as the party that best understands the company's goals and objectives. Kaplan and Norton distinguish two categories of internal business processes:
   1. Business units investigate client desires and requirements as part of the innovation process. The next step is for the company to create a service or product that will meet market demand. Timeliness and effectiveness in the innovation process drive cost efficiency through the creation of added value for consumers.
   2. Supplying goods and services offered by the organization is the core of the operations process. At RSUD Sidoarjo, the priority is to ensure that the needs and desires of patients are met (Saputra et al ., 2021) . In particular, the number of hospital visits and outpatient visits serves as an operational standard. From an internal business process perspective, public sector companies can improve their performance by identifying critical service processes, measuring core competencies, and setting performance goals.

d. Learning and Growth Perspective
This perspective is based on processes that originate from systems, procedures, and human resources. If these three things are not addressed, there will be a huge gap between the needs of improving organizational performance and the current human resources, systems, and processes. In this situation, companies must spend money on all three if they want to foster a learning culture within them. Increasing the capacity for cross-network development and employee stimulation are the two main objectives of this perspective.

Performance

1. Understanding Public Sector Organization Performance Measurement Evaluation of organizational performance in the public sector is specific . Organizations in the public sector are focused on providing high-quality services to the public, unlike the private sector which is profit-oriented. Mahsun (2013) stated, "public sector organizations have the main objective of meeting the needs and desires of the community as users of products, services, or services produced" (Mahsun, 2013) . It is clear that public sector entities have a responsibility to meet the needs and desires of the community. As a consequence, the output of public organizations, not their inputs and procedures, is the main measure used to evaluate their performance.
2. Public Sector Organization Performance Measurement

According to Bruijin (2002), the Ministry of Foreign Affairs puts forward things that need to be considered in measuring the performance of public organizations (Oja, 2016) :

a. Transparency, Companies can detail upcoming offerings and the methods they will use to evaluate their inputs and outputs.
b. Learning, Business can explain its future products and services and the procedures it will follow to measure its inputs and outputs.
c. Appraisal, An analysis and review of the results achieved, which can be used to ensure the survival of the company.
d. Sanctioning , Rewarding superior performance and punishing declining performance are two possible outcomes of evaluation

RESEARCH METHODS

Population and Sample

A total of 1,902 people from Sidoarjo Regional Hospital were included in this study . The Budget Realization Report (LRA) of Sidoarjo Regional Hospital during 2020-2022, which has 53 employees , is used as an example in the financial report. Purposive sampling , a strategy for selecting samples according to predetermined criteria (Chandrarin, 2017) . Those who work in the patient care section and those responsible for implementing and preparing the budget at Sidoarjo Regional Hospital are among the respondents with sample criteria to fill out the survey. Using the balanced scorecard framework , this study focuses on testing the relationship between employee responsibility and financial performance and service quality. The sample selection process is in line with these objectives.

Data collection technique

Among those who meet the survey sample requirements are employees of Sidoarjo General Hospital who work in patient care or are responsible for hospital finances. The study focuses on analyzing the relationship between employee accountability, financial success, and service quality through the lens of the balanced scorecard paradigm. This objective underlies the sample selection procedure.

Data Analysis Techniques

The data analysis techniques applied are:

1. Accountability Analysis
   This measure of responsibility is based on a 10-item questionnaire rated on a Likert scale from 1 to 5. Staff members in the planning, finance, service, and data assessment sections of Sidoarjo Regional Hospital were the recipients of this survey.

2. Balanced Scorecard Performance Analysis
   a. Financial Perspective
      Evaluation based on monetary results using the following efficiency and effectiveness ratios:
      1) Independence Ratio
         The calculation of the independence ratio can be done using the following formula (Budianto, 2021) :

$$\frac{\text{Hospital Income}}{\text{Assistance from the goverment}} \times 100\%$$

      2) Effectiveness Ratio
         The calculation of the effectiveness ratio can be

done using the following formula (Juddy Julian Pilat, 2017) :

$$\frac{\text{Income Realization}}{\text{Set Income Target}} \times 100\%$$

3) Efficiency Ratio

The calculation of the efficiency ratio can be done using the following formula (Juddy Julian Pilat, 2017) :

$$\frac{\text{Expenditure in order to obtain income}}{\text{Income Realization}} \times 100\%$$

b. Customer Perspective

The patient acquisition and retention formula is used to measure this perspective. (Bharata et al., 2019) :

1) Patient Retention

$$\text{Patient Retention} = \frac{\text{Total of old patient}}{\text{Total visits}} \times 100\%$$

2) Patient Acquisition

$$\text{Patient Acquisition} = \frac{\text{Total of new patient}}{\text{Total visits}} \times 100\%$$

c. Internal Business Process Perspective

This perspective occurs during the formation of innovations related to existing tasks (Saputra et al ., 2021) . Continuous renewal of service types is the data needed to assess this perspective.

d. Learning and Growth Perspective

This perspective is able to see indicators such as staff happiness and motivation. The researchers conducted a survey of staff members at Sidoarjo Regional Hospital to measure this perspective

RESULT AND DISCUSSION

Accountability Analysis

By using the accountability variable as an independent variable in the distributed questionnaire, the following is the recapitulation of the processed questionnaire:

Table 2. Accountability Questionnaire Recapitulation Results Accountability

Accountability								
Statement	Score					Amount	Ideal Score Index	%
	SS	S	KS	TS	STS			
	5	4	3	2	1			
1	26	27	0	0	0	238	265	90
2	14	36	3	0	0	223	265	84
3	19	34	0	0	0	231	265	87
4	16	36	0	0	1	225	265	85
5	17	33	3	0	0	226	265	85
6	16	36	1	0	0	227	265	86
7	17	34	2	0	0	261	265	98
8	20	33	0	0	0	232	265	88
9	15	36	2	0	0	225	265	85
Total						2088	2385	88

Accountability								
Statement	Score					Amount	Ideal Score Index	%
	SS	S	KS	TS	STS			
	5	4	3	2	1			
Average						88%		
Category						Very Good		

Source: Primary Data (Questionnaire), Analyzed by Researcher

Based on these findings, the accountability variable consistently received a high percentage across all survey statements measuring dedication, awareness of social issues, and achievement. Furthermore, the idea of responsibility was rated very high, with an average percentage of 88% for all questionnaire statements issued. This indicates that the concept of accountability functions effectively at RSUD Sidoarjo, and respondents believe that this concept can improve staff performance.

Financial Perspective Results Analysis

a. Independence Ratio

Table 3. Independence Ratio 2020 – 2022

Description	2020 (Rp)	2021 (Rp)	2022 (Rp)
Income BLUD	643.034.453.423	689.658.181.385	417.633.480.530
Income APBD	137.387.078.706	95.608.639.163	50.189.478.421
Independence Ratio	468,04%	721,33%	832,11%

Source: Primary Data (2023)

The findings of the data analysis presented previously show that RSUD Sidoarjo is able to finance its own hospital operations from 2020 to 2022, along with the increasing independence ratio and entering the delegative category. Government involvement is no longer an option because of the actual ability and independence of RSUD, as shown by the delegative relationship structure. With more money coming in from BLUD than from APBD transfers, the independence ratio looks very good. Revenue from APBD transfers has decreased every year. This shows that RSUD Sidoarjo is doing a good job of financing its hospital operations, which is the main indicator of its independence ratio.

b. Effectiveness Ratio

Table 4. Effectiveness Ratio 2020 - 2022

Description	2020 (Rp)	2021 (Rp)	2022 (Rp)
Income Realization BLUD	643.034.453.423	689.658.181.385	417.633.181.385
Target Income BLUD	455.000.000.000	530.000.000.000	475.000.000.000
Effectiveness Ratio	141,33%	130,12%	87,92%

Source: Primary Data (2023)

Based on the table, the utilization of the 2020-2021 budget is categorized as very effective because it exceeds 100%. When compared to 2021, BLUD revenue is lower in 2022, meaning it is less than the budgeted amount. As a result, its effectiveness fell below 100%. Despite the decline in effectiveness in 2022, Sidoarjo Regional Public Hospital can still be classified as having high effectiveness in terms of budget utilization, as seen in the graph above, because it has met its objectives.

c.Efficiency Ratio

Table 5. Efficiency Ratio 2020 - 2022

Description	2020 (Rp)	2021 (Rp)	2022 (Rp)
Expenditure to Receive Income BLUD	597.153.324.329	745.361.579.900	525.699.873.677
Realization Income	643.034.453.423	689.658.181.385	417.633.480.530
Efficiency Ratio	93%	108 %	126%

Source: Primary Data (2023)

The efficiency ratio obtained is lower than the average indicating that hospital expenditure does not produce strong financial results. Because RSUD Sidoarjo is autonomous and can handle its own financial problems, the efficiency ratio is calculated using BLUD income. Based on the LRA results showing that the financial performance of Sidoarjo Regional Hospital is satisfactory, it can be concluded that accountability has a beneficial impact on the hospital's financial prospects. This finding was obtained from a ratio analysis conducted on the LRA data of Sidoarjo Regional Hospital.

Customer Perspective Results Analysis

a.Patient Retention

Table 6. Patient Retention 2020 - 2022

Descripion	2020	2021	2022
Old patient	268.279	274.098	331.837
Total visits	328.762	340.098	407.818
Patient retention	81,60%	80,59%	81,36%

Source: Primary Data (2023)

There was an increase in visits from previous patients to the RSUD in 2020 and 2022, according to the RSUD Sidoarjo patient retention graph. Therefore, the relationship between RSUD Sidoarjo and its patients can be maintained. Partly because of the RSUD's programs and innovations, RSUD Sidoarjo has become a trusted health service provider for many patients. RSUD Sidoarjo is running well, as seen from the increase in visits from previous patients.

b. Patient Acquisition

Table 7. Patient Acquisition 2020 - 2022

Description	2020	2021	2022
New patient	60.483	66.204	75.981
Total visits	328.762	340.098	407.818
Patient acquisition	18,39%	19,44%	18,63%

Source: Primary Data (2023)

There is an increase in the number of new patients registered at Sidoarjo Regional Hospital between 2020 and 2022, as seen in the patient acquisition table. Sidoarjo Regional Hospital is working well because it is able to attract new patients.

The reason for the increase in new patients is because Sidoarjo Regional Hospital is a referral hospital that is complete in terms of facilities and services, thus attracting more patients. New innovations are introduced every year by Sidoarjo Regional Hospital in an effort to bring the hospital closer to the community.

Research using the patient acquisition and retention formula revealed that the accountability component has a good impact from the customer's perspective. This impact is the result of a performance evaluation that falls into the good category from the customer's perspective.

Internal Business Process Perspective Results Analysis

The level of innovation of RSUD Sidoarjo is a good indicator from the perspective of internal business processes.

The following are some of the new and improved public services offered by RSUD Sidoarjo.

Table 8. Inovation of RSUD Sidoarjo 2020 – 2022

2020	2021	2022
SEMes (Sidoarjo *Emergency Medical Service*)	KORAN (Komunikasi Rantai Informasi)	Canting Ganas (Cegah Stunting dengan Gerakan Asi Eksklusif)

Source: Primary Data (2023)

These data show that the accountability factor has a good influence on the view of internal business processes,

because RSUD Sidoarjo consistently responds to community needs through innovation. This is shown by the summary of findings from the accountability variable questionnaire, which shows very good performance with an average score of 88%.

Based on these findings, RSUD Sidoarjo must be responsible to the people of Sidoarjo and the surrounding community for the services they receive. This is rooted in the idea that public organizations must be responsible for programs that are created by considering community needs and public interests. From here, it is clear that RSUD Sidoarjo has high performance in terms of internal business procedures.

Learning and Growth Perspective Results Analysis

a. Validity and Reliability Test Results

Table 9. Validity Test Results

Case Processing Summary			
		N	%
Cases	Valid	53	100.0
	Excluded[a]	0	.0
	Total	53	100.0
a. Listwise deletion based on all variables in the procedure.			

Source: Primary Data SPSS (2023)

Table 10. Reliability Test Results

Reliability Statistics	
Cronbach's Alpha	N of Items
.904	9

Source: Primary Data SPSS (2023)

The results show that the data is accurate and reliable. The study is considered valid if the p-value does not exceed 0.05 and 0.01. The variable is considered reliable if Cronbach's α is greater than 0.6. The variable is considered reliable because the significant value does not exceed 0.05 and 0.01 and the Cronbach's α value of 0.904> 0.6, as shown in the results of the questionnaire test.

b.Normality Test Results

Table 11. Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		53
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	339.392.046
Most Extreme Differences	Absolute	.123
	Positive	.123
	Negative	-.072
Test Statistic		.123
Asymp. Sig. (2-tailed)		.043[c]
Exact Sig. (2-tailed)		.365
Point Probability		.000
a. Test distribution is Normal. b. Calculated from data. c. Lilliefors Significance Correction.		

Source: Primary Data SPSS (2023)

The test results show that the correct significant value is 0.365. Because 0.365 > 0.05, it indicates that the data from the questionnaire follows a normal distribution. (Zaviera et al ., 2021) .

c. Linearity Test Results

Table 12. Linearity Test Results

ANOVA Table							
			Sum of Squares	Df	Mean Square	F	Sig.
PERTUMBUHAN DAN PEMBELAJARAN * AKUNTABILITAS	Between Groups	(Combined)	644,750	11	58,614	5,234	0,000
		Linearity	504,915	1	504,915	45,088	0,000
		Deviation from Linearity	139,836	10	13,984	1,249	0,291
	Within Groups		459,137	41	11,198		
	Total		1103,887	52			

Source: Primary Data SPSS (2023)

The results show that the level of significance for deviation from linearity is 0.291, exceeding 0.05. This means that there is a linear relationship between the dependent and independent variables. (Pratolo, 2017).

d.Hypothesis Test Results

Table 13. Linearity Test Results

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.676[a]	0,457	0,447	3,427

a. Predictors: (Constant), AKUNTABILITAS

Source: Primary Data SPSS (2023)

Based on the data, we can see that accountability has an impact of 45.7% on development and learning, according to the R Squared value of 0.457.

Table 14. Anova Hypothesis Test Results

ANOVA[a]						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	504,915	1	504,915	42,991	.000[b]
	Residual	598,972	51	11,745		
	Total	1103,887	52			

a. Dependent Variable: PERTUMBUHAN DAN PEMEBELAJARAN

b. Predictors: (Constant), AKUNTABILITAS

In the ANOVA table, it can be seen that the accountability variable has an effect on the growth and learning variables, because the calculated F value is 42.991 and the significance level is 0.000 < 0.05.

Table 15. Coefficients Hypothesis Test Results

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	12.742	5.146		2.476	.017
	Akuntabilitas	.867	.132	.676	6.557	.000
a. Dependent Variable: PERTUMBUHAN DAN PEMBELAJARAN						

Source: Primary Data SPSS (2023)

The constant value (a) is 12.742, as can be seen from the coefficient table above. Since the regression coefficient, also known as the accountability value, is 0.867, the regression equation formed is:

Y = a + Bx

Y = 12.742 + 0.867X

The equation proves that the learning and growth variables have a value of 12.742, which is indicated by the constant of 12.742. The growth and learning values increase by 0.867 for every 1% increase in accountability value because the regression coefficient is positive. This means that the learning and growth perspective benefits from accountability.

Based on the results of the coefficients table analysis, the significant value produces a value of 0.000 < 0.05, which means that there is an influence between accountability and learning perspective because the calculated t is 6.557 > t table 2.008. The source of the value 2.008 is:

t table = (α/2 ; nk-1)
= (0.05/2 ; 53 -1-1)
= (0.025 ; 51)
= 2,008

This finding means that accountability can influence the performance of Sidoarjo Regional Hospital employees. The existence of a strong commitment from Sidoarjo Regional Hospital employees regarding compliance with applicable regulations in carrying out their duties can motivate employees to produce maximum performance

CONCLUSION

After the data was processed and checked, the Sidoarjo Regional Hospital determined that: The financial performance of Sidoarjo Regional Hospital is positively influenced from a financial perspective by the accountability variable. There is a good relationship between accountability variables and customer perspective performance achievement at Sidoarjo Regional Hospital, results indicate that the performance of the internal business processes of Sidoarjo Regional Hospital has a good impact on the internal business process perspective of the accountability variable. There is a good relationship between accountability variables and performance achievement of learning and growth perspectives at Sidoarjo Regional Hospital.

Suggestions

a. For Sidoarjo Regional Hospital
   1) The management of Sidoarjo Regional Hospital is expected to be able to use the resources it has as

a means of increasing hospital income and improving budget efficiency.

2) Using social media platforms like Facebook, YouTube, Instagram, TikTok and others to engage with people about the innovations that have been created to increase visibility and help the local community.

b. For the Community

It is hoped that the community can emulate the innovations of Sidoarjo Regional Hospital through input on the performance of Sidoarjo Regional Hospital in order to achieve optimal improvement.

c. For Further Research

1) It is hoped that further research can increase the number of samples so that the data obtained will more accurately reflect the population and provide better results in terms of education and development.
2) More data on financial statements is something that researchers should be able to obtain in the future to conduct a more thorough examination of the financial perspective.

Research Limitations

The results of this study still contain limitations . Due to the limitations of this study - the data processed is insufficient - it will be very important to try again to collect data through interviews and physical data collection from relevant parties.

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