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Measurement of Management Performance Using the Sustainability Balanced Scorecard and it’s Impact on Stakeholder Satisfaction

Bayu Tri Murti[1*], Marhaendra Kusuma[1], Beby Hilda Agustin[1], Srikalimah[1]

[1]Universitas Islam Kadiri
Jl. Sersan Suharmaji 38, Kota Kediri, Jawa Timur, Indonesia
***Email:** bayutrimurti11@gmail.com

ABSTRACT

This study aims to analyze the management performance of the Pucung Public Health Center using five sustainability balanced scorecard perspectives, namely financial perspective, customer perspective, growth and learning perspective, internal business process perspective, and environmental and social perspectives that affect stakeholder satisfaction. The research period was carried out from January to June 2022. The results of this study indicated that performance from a financial perspective was considered poor and other perspectives indicated that the performance of the public health center was considered good. Each perspective has a relationship, such as patients influencing the continuity of the performance of the public health center. The novelty of this research is to analyze management performance using the Sustainability Balanced Scorecard based on the steps of the Balanced Scorecard by adding a new perspective, namely environmental and social.

Keywords: Performance Measurement, Sustainability Balanced Scorecard, Stakeholders

INTRODUCTION

Performance measurement is a process of assessing the progress of work towards achieving predetermined goals and objectives, including information on the efficient use of resources in producing goods or services, quality of goods or services, comparison of work results with targets and effectiveness of actions in achieving goals (Mahmudi, 2010). The sustainability balanced scorecard method is one of the methods used in measuring performance by taking into account five perspectives, namely the financial perspective, the stakeholder perspective, the internal business perspective, the growth perspective and the sustainability perspective which pays attention to environmental and social performance. BSC is modified to become SBSC by incorporating social and environmental perspectives and indicators. The use of the BSC format to assess social and environmental performance has been advocated by Blanco Dopico(Monteiro & Ribeiro, 2014); Epstein,MJ., & Wisner (2001). Furthermore, some researchers exclude social aspects and focus more on environmental aspects with the consideration that social performance is difficult to measure and because environmental indicators are more clearly related to other perspectives in BCS (Dias-Sardinha& Reijnders, 2005; Monteiro& Ribeiro, 2014). Environmental aspects/perspectives are considered strategic because they can affect image, profitability, competitiveness, markets and products, which in turn will affect the company's economic viability (Dias-Sardinha& Reijnders, 2005; (Magrini & Lins, 2007). Incorporating an environmental perspective into the BSC provides a dynamic and prospective vision for environmental control. SBSC is able to improve not only the environmental performance evaluation process, but also its interaction with the organization's global performance (Monteiro & Ribeiro, 2014) .This method helps the public health center to implement a sustainability strategy that can be used to measure sustainability performance because in addition to paying attention to financial and non-financial aspects it also pays attention to environmental and social performance. In order to be able to carry out sustainability for each of its stakeholders, the public health center must be able to understand the involvement of each stakeholder in this business process.

Previous research by Burhany (2021) revealed that the company's environmental performance as measured by the Sustainability Balance Scorecard (SBSC) approach was very good and showed that there was a link between environmental performance through various environmental indicators. Sakti (2018) shows that planning a performance measurement system made using the SBSC approach is included in the overall category of success in achieving its performance. Meanwhile, Dewantoro (2021) research results show that company size has an influence on the implementation of the Balanced Scorecard, especially company size as seen from the number of employees and annual turnover obtained, the higher business performance achieved as measured by sales levels and employee growth rates.Fiti Yenti (2021) shows that stakeholder satisfaction with the abilities of apprentice students majoring in Islamic banking is satisfied. Meanwhile, Renny Triwijayanti (2019) revealed that there is a relationship between stakeholder satisfaction on the performance of graduates of Nursing Study Program D III as evidenced by a p value of 0.007 which has a sig value of <0.05. According to the assessment conducted by the public health center, the implementation of activities at the Pucung Health Center had not been carried out according to the targets set. This is because there are several new performance assessment indicators by comparing the results of performance achievements with target problems so that the assessment and administration of the records are not in accordance with the indicators. The achievement of the performance of the public health center on several indicators is still low compared to the targets of each activity program in the Pucung Health Center due to several things that hinder service. In this study, assessing whether the health center has implemented good service standards in terms of environmental performance.

In this study there are indicators of management performance measurement using the sustainability balanced scorecard (SBSC) which pay attention to 5 perspectives, namely financial perspective, customer (patient) perspective, internal business perspective, learning and employee growth perspective, sustainability perspective (environmental and social performance)) and its impact on stakeholder satisfaction by using questionnaires. The intended stakeholders include patients/community and all Pucung Health Center employees. The data used to analyze financial performance are cash flow reports and balance sheets for January - June 2022. This research was conducted with the aim of measuring the performance of public health center management using the Sustainability Balanced Scorecard approach which includes five perspectives, as well as analyzing the impact of management performance on stakeholder satisfaction at Pucung public health center.

Assessment of management performance based on the measurement results of financial ratios. Through financial ratios, at least one can measure the company's liquidity level, how existing assets are managed to generate profits, how the company's funding needs are financed, and whether management has reached the set targets (Hery, S.E., 2015).The success of achieving the strategy needs to be measured, because measurement is a key aspect of performance management on the basis that if it is not measured it will not be able to improve it (Dharma, 2012). According to Moeheriono (2012), performance measurement is a management tool used to improve the quality of decision-making and accountability, as well as to assess the achievement of goals and objectives.

The concept of sustainability is adopted from the concept of sustainable development which includes three aspects, namely economic, social and environmental (Burrit, R.L., & Lehman, 1995). This expression refers to organizations that improve their economic, social and environmental performance in order to survive in the long term (Adams 2014). Sustainability in a business is balancing short-term and long-term goals in the three dimensions of company performance, namely economic, social and environmental. The environmental dimension refers to the influence of company operations on the environment (Blocher, E, 2007). The process of designing a performance measurement system using the Sustainability Balanced Scorecard (SBSC) model is based on the steps of the Balanced Scorecard with a new perspective, namely environmental and social.

Satisfaction according to Kotler (2012) is a person's feeling of pleasure or disappointment that comes from a comparison between his impression of the performance (outcome) of a product and his expectations. Stakeholders are any group or individual that can affect or be affected by the achievement of organizational goals (Freeman, 2010). Stakeholder satisfaction is one of the goals that must be achieved by every organization. Stakeholder satisfaction is the level of group or individual satisfaction that is measured by comparing the results that have been obtained with the objectives of a plan, which is also influenced by the point of view of each stakeholder.

Based on this description, the researcher describes the framework as follows:

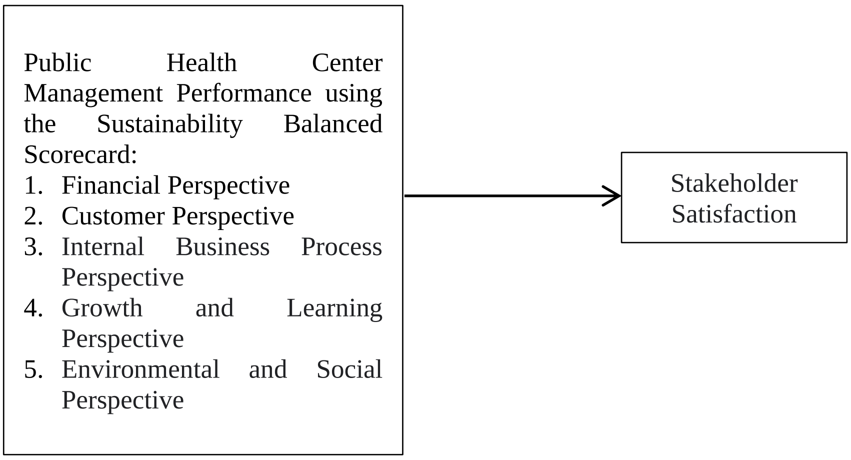

Figure 1. Model analysis

Measurement of management performance using the Sustainability Balanced Scorecard includes five perspectives, namely the financial perspective, the customer perspective, the internal business process perspective, the growth and learning perspective, and the sustainability perspective which has an impact on stakeholder satisfaction. In the Sustainability Balanced Scorecard, the five perspectives are indicators of management performance measurement that complement each other and have a causal relationship.

Financial Perspective

On this perspective evaluate the profitability of the strategy. Because cost reduction compared to competitors' costs and sales growth are important strategic proposals, this perspective focuses on how much operating profit and return on capital results from reducing costs and selling more units (Charles T. Horngren, 2008). The financial perspective provides an assessment of the financial targets achieved by the organization in realizing its vision and mission.

Customer Perspective

This perspective identifies the target market segment and measures the company's success in this segment. To monitor growth the goal is to use measures such as market share in the communications network segment, the number of new customers and customer satisfaction. The main measures from the customer perspective are as follows:

1. Customer Retention (Patient)

Customer retention to find out the number of old patients to remain loyal or royal towards the services of the public health center.

$$\text{Customer Retention} = \frac{Total\ Old\ Patients}{Total\ Number\ Of\ Patients}\ x\ 100\%$$

2. Acquisition of Customers (Patient)

Customer acquisition can be measured by the number of new customers or the number of sales to new customers in existing segments.

$$\text{Acquisition of Customers} = \frac{Total\ New\ Patients}{Total\ Number\ Of\ Patients}\ x\ 100\%$$

3. Customer Satisfaction

Customer retention and acquisition is determined by the company's efforts to satisfy various customer needs. Customer satisfaction measures provide feedback on how well the organization is doing business. To measure patient satisfaction by counting the number of respondents who answered "very satisfied", "satisfied", "quite satisfied", "not satisfied", "very dissatisfied" on the indicators contained in the questionnaire through predetermined statements.

Internal Business Process Perspective

Organizational measurement in this perspective is carried out on all activities carried out by both managers and employees to create a product or service that can provide certain satisfaction for customers and also shareholders. In this case the company focuses on three main business processes (Kaplan R dan D. Norton, 2004):

1. Innovation Process

In this innovation process, one can find out the extent to which the Pucung Health Center has carried out a development so that it can provide better service to patients.

$$\text{Innovation Process} = \frac{\text{Number Of New Service Offered}}{\text{Number Of Service Available}} \text{ x } 100\%$$

2. Operation Process

In the process of this operation, measurements were made, namely the number of outpatient visits.

$$\text{Visit Ratio} = \frac{\text{Number Of OutPatient Visits}}{\text{Number of Working Days In The period}} \text{ x}$$

3. After Sales Service

After-sales service is a service provided by the company to consumers who have complaints or claims after buying and selling activities have ended. Because this research was conducted at a Community Health Center which did not carry out the buying and selling process, it did not involve after-sales service in the research.

Growth and Learning Perspectives

In this perspective, it provides an assessment which is a trigger for building the quality of service and quality of personnel needed to realize the company's targets. The benchmarks used for this perspective are:

1. Employee Satisfaction

Measuring employee satisfaction is done by survey using a questionnaire. To measure this perspective by counting the number of respondents on the indicators contained in the questionnaire through predetermined statements.

$$\text{Employee Retention} = \frac{\text{Number of Employees Leave}}{\text{Total Number Of Employees}} \text{ x } 100\%$$

2. Employee Retention

Employee retention measurement is carried out to find out how far the public health center can retain its employees, by comparing the number of employees who leave with the total number of employees.

3. Employee Productivity

Productivity measurement is carried out to determine the level of productivity of employees by comparing the amount of income earned by the organization with the number of employees which can be calculated as follows:

$$\text{Employee Productivity} = \frac{\text{Income earned}}{\text{number of employees}} \text{ x } 100\%$$

Sustainability Perspective (Environmental and Social Performance)

Bennett and James, as cited in the journal Burhany (2014), identify environmental performance as "the company's in managing any interaction between the company's activities, product or service and the environment". Bennett and James emphasize environmental performance as a company's achievement in managing relationships and interactions between company activities, services or products that are related to the environment. In this sustainability perspective to measure environmental and social performance, namely through environmental sanitation programs. Through this program there are problems and in these problems the performance achievements are compared with the targets whether these targets have met the problem achievements.

METHOD

The type of research used in this research is descriptive quantitative. The method used to analyze the data in this study is qualitative analysis and quantitative analysis. The location of this research is the UPT Pucung Tulungagung Health Center, which is located at Jl. Raya Pucung Lor, Ngantru District, Tulungagung Regency, Jawatimur 66252. The sampling technique in this study used a non-probability sampling technique. The sample in this study were 135 people. Source of data used in this research is primary data. The primary data used comes from public health center data in the form of written data on performance measurement and planning for 2022. These data include Cash Flow Reports and Balance Sheets for January - June 2020, an overview of the Pucung Health Center, data on the number of employees, recapitulation of patient visits, as well as the results of distributing questionnaires.

RESULT AND DISCUSSION

Financial Perspective

According to the results of the calculations presented by the researcher, after processing data from the Cash Flow Report and Balance Sheet of the Pucung Health Center, several ratio ratings were found, namely the Debt to Asset Ratio assessment in January of 4.23%, February of 4.27%, March of 5.76%, April 4.96%, May 4.93%, June 4.18%. This achievement indicates that the Debt to Asset Ratio indicator has good results because this ratio shows that the smaller the percentage, the more likely Pucung Health Center is able to show how far debt can be covered by assets.

The results of the calculation of the Current Ratio (Current Ratio) obtained a value of 13.11 in January, 12.89 in February, 6.83 in March, 9.61 in April, 9.74 in May, 13.36 in June . These results indicate that there is a Current Ratio value in January - June experiencing an erratic Current Ratio value. This is due to the different current asset values each month. According to Kasmir (2012)the industry average for Current Ratio is 2, so the Pucung Health Center has a Current Ratio which is higher than the industry average. If the Current Ratio of the Pucung Health Center is too high, it indicates that the management is not utilizing the assets owned efficiently.

The results of calculating the Total Asset Turnover obtained a value in January of 0.143, February of 0.135, March of 0.201, April of 0.175, May of 0.171, June of 0.145. The industry average for Total Asset Turnover is 2. So the condition of the Pucung Health Center is considered not good because when compared to the industry average, it means that the Pucung Health Center has not been able to maximize its assets, the Pucung Health Center is expected to improve its services or some of the assets are less productive reduced. The low ratio value makes the management must evaluate the strategy, service quality, and expenses.

The calculation of the Cost Recovery rate (CRR) obtained a value in January of 1.00, February of 1.00, March of 0.55, April of 0.97, May of 0.86, June of 0.86. When compared to the ideal CRR value, the CRR value of the Pucung Health Center in January and February was able to cover operational costs from the income earned. However, in March – June the CRR value of Pucung Health Center was lower (ideal value >1) than the ideal CRR value. This shows that the Pucung Health Center has not been able to properly cover its operational costs from the income it earns.

Customer Perspective

From the results of distributing questionnaires to Pucung Health Center patients, the results of the customer satisfaction index were 5,115. So, these results indicate that Pucung Health Center patients can be categorized as Satisfied which is on a scale of 4,644 – 5,736. The patient gave the highest rating for the statement that the administration staff served well with the highest score. This indicates that the patient is satisfied with the services provided by the officer/employee. This statement is a good service compared to other indicators. Because it can be seen that the index of satisfaction with the service of administrative officers serving well gets the highest score.

In terms of retention indicators, the number of Pucung Health Center patients each month is not fixed. This is shown from the percentage level from January to June. Based on the calculations from the table above, it shows that the percentage of customer retention is very high. In the first quarter of 2022, the percentage of customer retention has increased, namely January by 96.5%, February by 97.8%, March by 98.9%. Meanwhile, in April, the percentage value decreased by 98.1%, in May by 98.0%, and in June by 98.3%. The decreasing percentage in the second quarter does not necessarily mean that the Pucung Health Center is unable to retain its customers, but it can be assumed that the old patient has recovered through the treatment available at the Pucung Health Center. From the high percentage value of retention, it can be said that the Pucung Health Center is able to keep patients coming back properly. While the value of the customer acquisition ratio is considered not good because the value is still low, namely in January at 3.5%, February at 2.2%, March at 1.1%, April at 1.9%, May at 2.0%, June by 1.7%. To increase the customer acquisition ratio at the Pucung Health Center, it can improve services and innovate by adding health services and service quality at the Pucung Health Center.

Learning and Growth Perspective

From the results of distributing questionnaires for the perspective of learning and growth, a value of 2,561 was obtained which could be categorized as Satisfied at intervals of 2,247-2,775. The results of the respondents' answers regarding the learning and growth questionnaire statements can be seen from the lowest score, namely with a value of 145 on the item all staff/employees are included in decision making related to the management of the Pucung Health Center. While the highest score is 185 on the leadership item providing knowledge to subordinates regarding positive behavior/morals.

There were no employees at the Pucung Health Center who left, but were only transferred to work because the employee's distance from home to the Health Center was too far. Therefore Pucung Health Center is able to retain its employees well. However, based on the data obtained from the public health center, it can be seen that the value of employee productivity is not stable, every month the productivity generated by employees varies. Unstable employee productivity ratio due to the amount of income earned by UPT.

The Pucung Health Center is uncertain, this affects the productivity produced by employees. If the productivity provided to employees decreases, the effect on the quality of service provided to customers decreases because the income generated decreases.

Internal Business Process Perspective

The Pucung Health Center health services offered in 2022 total 3 types of health service efforts and have not experienced additional services. Health services include: Essential Public Health Efforts, Development Community Health Efforts, Individual Health Efforts, pharmacy, and laboratories. Based on calculations showing that the ratio of outpatient visits to the Pucung Health Center in January and February has increased. This is due to the increasing number of visits each month. The possibility of this increase means that the level of public trust in seeking treatment at the Pucung Health Center is high. However, in March, April experienced a decline due to a decrease in the number of visits. In May and June there was an increase again because the number of visits also increased. Based on the results of the respondents' answers through distributing questionnaires, it can be seen that the level of employee satisfaction with a total score of 2,415, then this value is categorized as an indicator of satisfaction in carrying out services at the Pucung Health Center because it is in the assessment interval of 2,098 - 2,591.

Environmental and Social Perspective

One of the activities of the environmental sanitation program by the Pucung Health Center is periodic sanitation inspections both to monitor pollution of clean water facilities and housing sanitation inspections. Implementation of sanitation inspections is carried out at clean water facilities, housing, family latrines, waste water disposal facilities and also sanitation clinic services, where patients who come and suffer from environment-based diseases can be served at the sanitation clinic. Based on measurements of environmental sanitation programs that have been carried out by the Pucung Health Center including water sanitation, development of public facilities, development of public places, health care, community-based total sanitation showed good results because the health center has met the achievements of the targets that have been made .

Stakeholder Satisfaction

Performance measurement using the sustainability balanced scorecard (SBSC) for each perspective has a connection which can be concluded that the patient/community influences the sustainability of the company's performance where customer satisfaction causes the public health center to make changes or increase innovation to be able to provide the best service for customers. Therefore, the improvement of the training program as an employee learning process must be carried out so that employees can assist the public health center in carrying out innovations. The more loyal customers, the services and innovations carried out by the company also increase.

CONCLUSION

From the results of the study using the sustainability balanced scorecard which includes the 5 perspectives, it shows that the performance of the Pucung Health Center from a financial perspective is considered not good because the management of the Pucung Health Center is not good at managing existing assets. From the assessment of the customer perspective which includes several indicators showing good results and based on distributing questionnaires to patients obtain index results on the Satisfaction scale. Assessment of growth and learning perspectives based on indicators of employee satisfaction shows the results of the scale in the Satisfied category, and based on the assessment of other indicators on this perspective shows good results. In the perspective of the internal business process assessment which includes innovation, operating processes, and after-sales service shows good results, and based on the assessment of the results of distributing questionnaires to employees obtains an employee satisfaction level scale that is categorized as Satisfied. In the assessment of the environmental and social perspective, it can be seen from the measurement of the environmental and social monitoring program carried out by the Pucung Health Center, namely that it has fulfilled the achievements of the targets that have been made. Based on the distribution of questionnaires for environmental and social perspectives to patients/the surrounding community, it shows that the public health center has carried out environmental and social health programs well.

Based on the distribution of questionnaires that have been carried out to stakeholders including patients/community and all employees of the Pucung Health Center, they have shown good results. From these results it can be seen that patients are satisfied with the services provided by the public health center, and all Pucung health center employees are satisfied with carrying out their duties in serving the community well according to health service standards. Judging from the performance measurement using the sustainability balanced scorecard (SBSC) each perspective has a linkage which can be concluded that the patient/community has an influence on the sustainability of the company's performance where customer satisfaction causes the public health center to make changes or increase innovation to be able to provide the best service for customers. Therefore, the improvement of the training program as an employee learning process must be carried out so that employees can assist the public health center in carrying out innovations. The more loyal customers, the services and innovations carried out by the company will also increase and the public health center will not hesitate to provide employees with bonuses in the form of additional finances which are expected to be useful for the company because this will directly increase the profitability of the public health center which affects the survival of the public health center. Pucung.

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