Analisis Karakteristik Penatausahaan Keuangan Terhadap Etika 
Penyusunan Laporan Keuangan Satuan Kerja Perangkap Daerah (SKPD) 
Risik Mulyanti, Didied Poernomo Effendi

Keterkaitan Antara Kepuasan Kerja, Turnover, Peningkatan Karir dan 
Sifat Kepribadian Berdasarkan Gender di Kantor Akuntan Publik 
Oktarenso Sazano, Lilik Purwanti

The Effectiveness of The Balanced Scorecard Implementation 
Bambang Tjahjadi

Hubungan Persepsi Manager Terhadap Pentingnya 
Pengungkapan Akuntansi Lingkungan dengan 
Kualitas Pengungkapan Akuntansi Lingkungan di Indonesia 
Lindrienasari, R. Weddie Andriyanti

Data Exception Test To Provide The Direction Upon Audit Assignment 
Ika Atma Kurniawanti

Kemampuan Analisis Laporan Keuangan untuk Memprediksi 
Return Saham dikategori oleh Jenis Industri dan 
Kepatuhan Penyajian Laporan Segmental 
Irfan Nursasmoto
<table>
<thead>
<tr>
<th>No.</th>
<th>Title</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Keterkaitan Antara Kepuasan Kerja, Turnover, Peningkatan Karir, dan Sifat Kepribadian Berdasarkan Gender di Kantor Akuntan Publik</td>
<td>-</td>
</tr>
<tr>
<td>2</td>
<td><strong>The Effectiveness of The Balanced Scorecard Implementation</strong></td>
<td>-</td>
</tr>
<tr>
<td>3</td>
<td>Hubungan Antara Persepsi Manajer Terhadap Pentingnya Pengungkapan Akuntansi Lingkungan Dengan Kualitas Pengungkapan Akuntansi Lingkungan di Indonesia</td>
<td>-</td>
</tr>
<tr>
<td>4</td>
<td>Kemampuan Analisis Laporan Keuangan Untuk Memprediksi Return Saham Dikategori Oleh Jenis Industri dan Kepatuhan Penyajian Laporan Segmental (Studi Pada Perusahaan Yang Terdaftar di Bursa Efek Indonesia 2001-2005)</td>
<td>-</td>
</tr>
<tr>
<td>5</td>
<td>Data Exeption Test To Provide The Direction Upon Audit Assignments</td>
<td>-</td>
</tr>
<tr>
<td>6</td>
<td>Analisis Karakteristik Pejabat Penatausahaan Keuangan Terhadap Etika Penyusunan Laporan Keuangan Satuan Kerja Perangkat Daerah (SKPD)</td>
<td>-</td>
</tr>
</tbody>
</table>
The Effectiveness of The Balanced Scorecard Implementation

1. Bambang Tjahjadi --> Department of Accountancy Faculty of Economics, Airlangga University

Abstract

Globalization has a significant impact on the healthcare industry in Indonesia. Some foreign players have entered to the Indonesia market aggressively, especially in the big cities, such as Jakarta and Surabaya. The Balanced Scorecard (BSC) is a widely-used and proven framework to help management of many organizations in the developed countries to improve their competitive advantage and performance. This study focused on how three local hospitals in Surabaya struggled and prepared their organizations to face the pressure of increasing global competition, and on how the BSC was used to assist management to improve competitive advantage of their organizations. This study also focused on how deep and how success the BSC was implemented as a comprehensive management system.

The result of the study showed that all three local hospital organizations have implemented the BSC framework, but at different stages. Although the management felt that the BSC was a very good concept, it was not easy to implement it in their organizations. The management faced several constraints, such as lack of commitment, inconsistency, conceptual misunderstanding, lack of information technology, difficulties in finding right measures, endurance of the BSC team, different management style, and culture shock.

In conclusion, the result of the study showed that it was not easy to implement the BSC in the developing countries, such as in local hospitals in Surabaya due to the lack of readiness in intellectual capital (human capital, information capital and organization capital). Although the management claimed that the BSC would assist them to compete with global competitors, they still heavily relied on the budgetary system as their performance measurement and management system.

Keyword : globalization, competitive, advantage, Balanced, Scorecard, performance, management, systems, budgetary, control, system,

Daftar Pustaka :