



Article

---

# Sustainable Communication Management Using the Balanced Scorecard: Evidence from a Japanese Hospital Based on Corporate Communication Theory

---

Ying Sophie Huang, Kazunori Ito and Moeki Nemoto

## Special Issue

Strategic Management, Marketing, and Internationalization of Firms Incorporating Sustainable Practices



Edited by

Dr. Irfan Butt, Prof. Dr. Jashim Uddin Ahmed and Dr. Jamil Anwar



## Article

# Sustainable Communication Management Using the Balanced Scorecard: Evidence from a Japanese Hospital Based on Corporate Communication Theory

Ying Sophie Huang <sup>1</sup>, Kazunori Ito <sup>2</sup> and Moeki Nemoto <sup>3,\*</sup>

<sup>1</sup> Department of Finance and Accounting, School of Management & Capital Market Research Center, Zhejiang University, Hangzhou 310058, China

<sup>2</sup> School of Commerce, Senshu University, Chiyoda, Tokyo 1018425, Japan

<sup>3</sup> School of Management, Zhejiang University, Hangzhou 310058, China

\* Correspondence: sanada234ma@gmail.com

**Abstract:** This paper presents a case study of a balanced scorecard at the Bethlehem Garden Hospital in Japan. About 80% of hospitals in Japan are running deficits, and each hospital must have sustainable management. The balanced scorecard is attracting attention as a hospital management tool in Japan. This paper aims to clarify the effectiveness of communication management using BSC. Since this theme is still under theoretical development, it will be analyzed by a case study. The research site is the Bethlehem Garden Hospital in Kiyose City, Tokyo, Japan, and it is a case study based on interviews, action research, and document analysis. This paper analyzes based on the framework of corporate communication and obtains several findings regarding BSC. In particular, it shows that using BSC as a tool for communication management may decrease the turnover rate. The case study shows that a balanced scorecard promotes strategy cascade and alignment for hospital staff. Furthermore, it suggests the possibility of leading to a decrease in turnover rate and an improvement in reputation. Namely, it indicates that BSC is a practical and sustainable communication management tool.

**Keywords:** hospital management; balanced scorecard; corporate communication; strategic communication; management communication; stakeholder communication



**Citation:** Huang, Y.S.; Ito, K.; Nemoto, M. Sustainable Communication Management Using the Balanced Scorecard: Evidence from a Japanese Hospital Based on Corporate Communication Theory. *Sustainability* **2023**, *15*, 10111. <https://doi.org/10.3390/su151310111>

Academic Editor: Grigorios L. Kyriakopoulos

Received: 2 May 2023  
Revised: 18 June 2023  
Accepted: 21 June 2023  
Published: 26 June 2023



**Copyright:** © 2023 by the authors. Licensee MDPI, Basel, Switzerland. This article is an open access article distributed under the terms and conditions of the Creative Commons Attribution (CC BY) license (<https://creativecommons.org/licenses/by/4.0/>).

## 1. Introduction

Hospitals in Japan face increasing pressure to enhance their management practices. In other words, sustainable management is necessary. A June 2021 survey by the Japan Hospital Federation [1] revealed that about 76.9% of the hospitals surveyed suffered from financial losses. As a result, the Balanced Scorecard (BSC) has emerged as a promising tool for hospital management in Japan. BSC is widely adopted in healthcare institutions [2] to improve healthcare quality [3]. BSC is also a sustainable management tool [4]. BSC has been implemented in many healthcare institutions in Japan more than for-profit companies [5]. The “Japanese Association for Healthcare Balanced Scorecard Studies” was established in 2003 to promote healthcare quality using the BSC. Various healthcare institutions are striving to improve their management through BSC.

The BSC has been widely applied in various organizations since its introduction by Kaplan and Norton in 1992 [6]. BSC research has been extensively conducted from diverse perspectives [7,8]. The concept of BSC, which integrates financial and nonfinancial indicators, has been very well received [9]. In particular, many companies have adopted it as a performance measurement tool or a strategic management tool [10–12]. Although BSC is often regarded as a performance measurement tool, BSC can also serve as a communication tool [13]. Ref. [14] mentions the availability of BSC as a strategic planning and communication tool as one of the reasons for its widespread use.

Communication breakdowns often undermine the successful execution of strategies [15]. When communication functions effectively, it guides employee behavior by conveying the strategy to organizational members and helps improve organizational performance [10,16,17]. Effective communication is vital for strategy implementation and requires persuasive skills [18]. BSC is a tool that can augment persuasive communication [10,19]. Specifically, BSC is an appropriate tool for managing the communication domain strategically, enabling companies to monitor and improve their ongoing communication [20].

Recently, some scholars have suggested that the BSC can be utilized as a corporate communication tool, encompassing stakeholder communication [10,21]. The BSC can illustrate various perspectives and processes of communication within an organization [20]. The challenge is elucidating the link between organizational communication and strategy implementation [10]. Moreover, several empirical studies of BSC that employ corporate communication exist, such as [18,22,23]. However, these studies do not adopt the corporate communication framework (e.g., Refs. [24–26]). Corporate communication has strategic management functions [27,28] and needs to be linked to the company's mission, vision, and strategy [26]. BSC is a tool for communicating mission, value, vision, and strategy [29], so it has the potential to help strengthen corporate communication management. In other words, BSC can be a strategic management tool for corporate communication. This paper adopts the framework of [25] based on the idea that communication is essential in strategic execution. This framework classifies corporate communication into three categories: "management communication", "marketing communication", and "organizational communication", demonstrating the importance of strategic communication management.

This paper aims to test the hypothesis that the BSC is an effective tool for communication management by conducting a case study. This paper presents a case study of communication management in Japanese healthcare organizations using the BSC approach and addresses two research questions.

**RQ1:** *How do healthcare organizations in Japan apply BSC to manage their communication processes?*

**RQ2:** *What are the benefits and challenges of adopting BSC for communication purposes in the Japanese healthcare context?*

The first research question can be answered by examining how healthcare organizations implementing BSC communicate their strategy and performance to various stakeholders. As previously stated, research is scarce on BSC that adopts the perspective of corporate communication. Moreover, there is limited empirical evidence on how healthcare institutions utilize BSC in their routine operations [2]. Furthermore, healthcare institutions have been required to apply efficient management systems for many years [2,30]. Japan has introduced a national health insurance system that uses taxes and individuals as its financial resources [31]. However, as mentioned earlier, many healthcare institutions in Japan are in the red. Therefore, it is clear that efficient management systems are required. This paper illustrates an example of communication management using BSC in healthcare institutions. In the second research question, the authors intend to identify the benefits and drawbacks of implementing BSC in hospitals from a communication perspective. This is a challenge to the remaining issues identified by [32]. The authors examine the changes from the first BSC implemented in Bethlehem Garden Hospital (created in 2016) to the most recent BSC (created in 2021). Therefore, the authors can demonstrate some of the benefits and drawbacks of implementing the BSC. Stakeholder engagement is the second most crucial theme in BSC research in healthcare institutions, and this theme includes communication [3].

In this case study, an academic contribution was made by revealing various communication management in hospitals by conducting an analysis based on the framework of corporate communication. It also shows that implementing BSC in hospitals can reduce staff turnover and enhance reputation. BSC is a sustainable communication management

tool in hospital management that can improve corporate communication. It is essential to show that corporate communication and BSC are closely related. Furthermore, Ref. [2] points out the need for research on BSC in various healthcare institutions. Japanese literature was not included in the systematic review by [2,33]. This paper contributes to the demonstration of examples of BSC operation in Japanese healthcare institutions and the analysis from the communication perspective, which still has scant research.

The paper is organized as follows. Section 2 reviews the relevant literature for this paper. Section 3 presents the case study methodology. Section 4 is a presentation of the findings. Section 5 offers the discussion. Finally, the paper summarizes the implications and discusses limitations and future research.

## 2. Theoretical Background and Literature Review

### 2.1. Communication Research of BSC

Many studies on BSC communication have focused on the theme of strategic communication. Ref. [7] reviewed 181 articles on BSC from 1992 to 2012 and identified strategic communication as one of the main research topics. Similarly, Ref. [32] systematically reviewed the literature from 2002 to 2016 and showed that BSC facilitates communication with other departments. Ref. [34] also found in their case study of Skandia that BSC can be used for internal and external communication. The previous studies can be classified into three categories: corporate communication, strategic communication, and others. In particular, several studies used corporate communication and strategic communication as keywords. Therefore, the authors summarize the literature according to these categories.

The authors begin by reviewing the existing literature on corporate communication. Ref. [20] demonstrates, through a case study of Siemens Corporate Relations and Communications division in Argentina, that the BSC is a powerful tool that can be applied to strategic communications management beyond organizational boundaries. He also argues that BSC can capture various aspects of communication processes and facilitate corporate communication management. Ref. [35] presents their communication framework and points out that BSC can be used for communication management. Ref. [10], recognizing the problem that managers who employ BSC lack adequate skills, asserts that BSC is a tool that can support corporate communication. In other words, they indicate that BSC can function as an internal and external communication tool. Other BSC studies that mention corporate communication include [22,23], which addresses government and municipal communication; Ref. [18], which examines internal communication through interviews with communication executives and content analysis of case studies; and Ref. [36], which explores crisis communication. Moreover, although these studies use the term “corporate communication”, they are not based on the framework of corporate communication.

Next, the authors review the literature on strategic communication. Ref. [37] tests two hypotheses using a case study of an American Fortune 500 company. The findings indicate that BSC is an effective instrument for strategic communication. However, they also reveal that top-down communication undermines the perception of BSC and that the communication advantages of BSC are compromised if key factors are not properly implemented. Ref. [38] suggest a Japanese company’s case study that integrates soft systems methodology, SWOT analysis, and strategy maps to enable strategy communication. Ref. [39] also demonstrate that BSC fosters employees’ comprehension and communication of strategy through an analysis of retail employees.

Finally, to summarize other studies discussing BSC and communication. Ref. [40] conducted fieldwork with a Canadian management consulting firm. The fieldwork explores the role of inscription in healthcare BSC projects. The study yielded three main communication insights: first, participant input is crucial for developing BSC that is suitable for local conditions; second, BSC without local support is impractical or unrealistic; and third, BSC discussions in facilitation sessions and training become a “documentary reality” (p. 360) because they influence people who are not involved in the creation of the BSC. Documentary reality implies a state suitable for management and control [40] (p. 360).

Moreover, Ref. [41] conducted a BSC case study with a theoretical background in inscription and semiotics. In their research, they analyze the impact of visual images of BSC. Furthermore, Ref. [42] evaluated the effectiveness of using the BSC perspective in marketing communication planning from a survey study of Jordanian pharmaceutical companies. The results showed that Jordanian pharmaceutical companies devised marketing communication plans emphasizing the financial perspective, while marketing activities overlooked the other three perspectives. This study argues that incorporating the four perspectives of BSC into marketing communication planning will lead to balanced planning of marketing communication activities and improved organizational performance.

## 2.2. Corporate Communication

As stated earlier, most research on BSC and communication has emphasized corporate and strategic communication as critical terms. This paper concentrates on corporate communication, which encompasses examining communication across an organization. Ref. [28] synthesizes the definitions of corporate communication from nine prior studies. Consequently, they discern three features of corporate communication: management instruments or tools, internal and external communication, and stakeholders or audiences (pp. 57–58). These features indicate that corporate communication is typically partitioned into internal and external communication. However, such a dichotomy is oversimplified and inadequate for analyzing organizational communication. As Ref. [24] observes, companies have diverse professionals (e.g., internal communications, marketing communications, public relations) and communicate differently.

On the other hand, analyzing various subfunctions (e.g., media relations, marketing communications, internal communications, investor relations, government relations, and crisis management) [26] is complex and not easy. Therefore, this paper takes up [25] as a framework for corporate communication. This framework classifies corporate communication activities into three categories (management communication, marketing communication, and organization communication). The framework is distinctive in that it separates external communication into two distinct modes of communication: marketing communication and organizational communication. Each concept is briefly explained based on [25].

Management communication is the communication between the organization's management and its internal and external stakeholders. Moreover, it encompasses communication aimed at disseminating the organization's vision, enhancing trust in leadership, facilitating organizational change, and fostering employees' sense of belonging (p. 15).

Marketing communication is the communication that facilitates the exchange of a product or service. In marketing communication, public relations is the predominant mode of communication (p. 17).

Organizational communication encompasses public relations, investor relations, public affairs, corporate advertising, internal communication, and environmental communication. Organizational communication is a diverse and complex form of communication compared to management communication and marketing communication, and it requires four attributes. (1) It is directed at the organization's stakeholders, such as shareholders, journalists, analysts, legislators, and regulators; (2) It has a long-term perspective and is not directly aimed at sales; (3) Unlike marketing communication, it is a formal and restrained communication that avoids exaggeration and other rhetorical devices; and (4) It is a communication that originates from external sources (p. 20). Marketing communication is targeted communication that facilitates sales, whereas organizational communication emerges from unspecified external agents [25]. Regarding the organization's stakeholders in (1), it can be inferred that it focuses on external stakeholders since it involves shareholders, journalists, and others.

Corporate communication also has a strategic management function [27,28]. Corporate communication has a managerial role of supervising, coordinating, and being accountable for the communication activities performed by each of them. The objective of corporate



communication is to influence stakeholders to act in a way that is favorable to the organization through reputation enhancement [24,28]. Organizations with effective corporate communication management can improve their organizational performance [28]. Stakeholders in this context refer to all those who contribute to the company's success, such as the organization's suppliers, customers, employees, and executives [28,43].

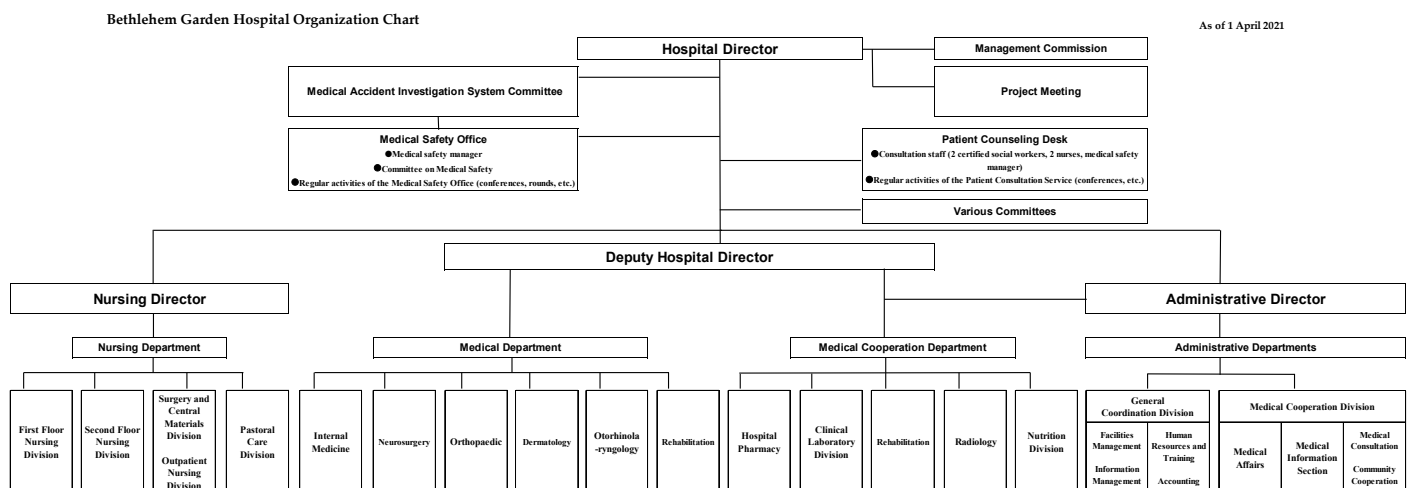
Based on the above discussion, corporate communication can manage communication within and outside the organization. Furthermore, as Ref. [26] points out, corporate communication needs to be linked to the organization's mission, vision, and strategy. BSC is a tool that can be used for communication with external stakeholders, including shareholders, as it enables the transmission of mission, value, vision, and strategy [29,44]. In other words, BSC can be used to enhance corporate communication management. Ref. [10] stated that "With the implementation of BSC, organizations can provide more transparent information to their management and employees, while enhancing their extant relationships with stakeholders" (p. 13), implying that the BSC is effective in engaging with stakeholders. Transparency means "In the extreme, transparency means that absolutely any information available should be published" [45] (p. 67). Providing stakeholders with the detailed information an organization represents can foster transparency and openness [46,47]. Thus, BSC can potentially enhance the strategic management function of corporate communication. For BSC to be successful, frequent horizontal communication among related stakeholders is necessary ([16]). However, as mentioned earlier, there is little BSC research based on the framework of corporate communication. This means it is not systematically clear what kind of communication occurs throughout the organization through BSC. Therefore, research is needed to clarify the relationship between corporate communication and BSC. It also excludes the other studies discussed in Section 2.1, as they are unrelated to external or internal organizational communication.

### 3. Research Methods

#### 3.1. Overview of the Research Site

The authors selected Bethlehem Garden Hospital as a research site because the authors had experience supporting the hospital for a long time. In 2017, the hospital faced challenges in implementing BSC, and the authors were requested to provide support for the BSC adoption after surveying the hospital's management system. The authors have maintained support for BSC ever since. This hospital, located in Kiyose City, Tokyo, Japan, has 96 beds and was founded in October 1933 as a sanatorium farm, "Bethlehem Garden" (with a capacity of 60 patients). It obtained its license as a hospital in April 1935 and specialized in tuberculosis treatment. As of 1 January 2021, it employed 199 staff members (90 full-time and 109 part-time).

The social welfare corporation Jiseikai, which operates various educational and social service institutions, owns Bethlehem Garden Hospital. Figure 1 illustrates the organizational chart of Bethlehem Garden Hospital as of April 2021. The hospital has a functional structure, with the Hospital Director at the top, followed by the Medical Accident Investigation System Committee, the Medical Safety Office, the Patient Counseling Desk, and various committees. The Deputy Hospital Director, the Nursing Director, and the Administrative Director report to the Hospital Director. The Nursing Department, Medical Department, Medical Cooperation Department, and Administrative Departments are arranged horizontally. The Nursing Director supervises the Nursing Department, the Deputy Hospital Director supervises the Medical Department, and the Administrative Director supervises the Administrative Department. Moreover, the Deputy Hospital Director and the Administrative Director oversee the Medical Cooperation Department.



**Figure 1.** Organizational Chart of Bethlehem Garden Hospital. (Source: Translation with partial modifications of materials provided by Bethlehem Garden Hospital).

As a Christian Catholic hospital, Ref. [48] adheres to the following philosophy: “We inherit the will of Father Joseph Flaujac, our founder, and faithfully provide warm medical care for the sick according to the spirit of Christ’s love.” Moreover, the hospital follows these seven fundamental policies:

1. We uphold our patients’ dignity as human beings and respect their rights.
2. We always prioritize the safety of our patients and make our hospital a place where they can feel secure.
3. We communicate well with patients and their families to foster mutual understanding.
4. We strive to improve the quality of medical care through continuous training.
5. We appreciate and support each other’s work and build teamwork.
6. We cooperate with other Jiseikai facilities and contribute to welfare programs.
7. We promote sound and rational hospital management and efficiency in our work.

The first three policies pertain to the patients and their families, while the remaining four concern the hospital. According to [49], the staff of Bethlehem Garden Hospital recites the philosophy and policies, with the Administrative Department reciting them on Mondays and the other departments reciting them during meetings.

### 3.2. Background of BSC Implementation

Bethlehem Garden Hospital adopted the BSC in 2016 to align with the medium-term plan [49]. Bethlehem Garden Hospital has positioned the BSC as a medium- to long-term business plan. The BSC was designed around Makoto Kikuchi, the Administrative Director, to harmonize staff objectives and foster a value transformation led by the Director. The challenge was to motivate the staff and shift their attitudes from negative to positive.

Bethlehem Garden Hospital introduced its BSC in 2016. However, it required enhancement in three main aspects because it applied the BSC in an organization without a clear strategy and on its own without external guidance [49]. As of 2018, the BSC is illustrated in Figure 2, characteristic of adding medium-term outlook and strategies to BSC and using image figures instead of a strategy map. Ref. [49] identifies three areas for improvement. The first is the sequence of the four perspectives in the BSC. The causal link between the customer perspective and the financial perspective is reversed and needs to be corrected. The second is objective alignment: the BSC needs to be developed in coordination with the department, and strategic objectives involving a value transformation must be established. Third, there was a lack of coherence between the strategic themes, objectives, and indicators. It was necessary to set strategic themes consistent with the organization and align the strategic objectives and indicators.

Bethlehem Garden Hospital Balanced Scorecard (numerical goals for medium- and long-term business plans)  
(Fiscal year 2017 to 2019)

Medium-term outlook	We will do our utmost to fulfill our mission of providing medical care and nursing care so that people can spend the last days of their lives with dignity.								
Strategies	We will continue to invest in maintaining and managing buildings and facilities systematically and continuously while further improving our staff structure. To stabilize the management base, we believe that it is essential for all staff members to make efforts in their respective fields in the same direction, or "alignment."								
Classification	Image Figures (Chain relationship of the four perspectives)	Objectives	Major outcomes (Red text indicates a new theme)	Performance evaluation measures	2017 Performance	2018 Objective	2019 Objective	Action plan (plan for improvement activities)	
Patient Perspective		Securing the significance of existence as a long-term care hospital	All staff members point in the same direction – Achieving alignment	Number of training programs held on the theme of alignment	3	3	3	Formulation of a medium-term management plan and setting of numerical targets based on the BSC. Oriented to all staff participation	
		Enhance free and low-cost medical care (Welfare, disability, reduction, and exemption)	Improving the performance of free and low-cost medical services	The ratio of free and low-cost services (Total of national and Tokyo metropolitan standards)	21%	21%	22%	Continue to strengthen the acceptance of patients eligible for free and low-cost medical care as a mission of social welfare corporations	
		Improving community trust	Recognition as an employment training center Free health consultations are always available	Total number of employment training activities per year Number of people receiving health counseling	100%	150%	300%	Foster core businesses that utilize the remaining balance of social welfare	
		Improving patient satisfaction	Expansion of achievements in public interest activities in the community Enhancement of patient satisfaction Review of explanation and consent procedures	Number of achievements in public interest activities in the community Patient survey results (total of satisfied and somewhat satisfied)	3	6	8	Strengthen patient support system through multidisciplinary collaboration Securing personnel to guarantee the stabilization of each activity Always looking for new perspectives on a theme	
Financial Perspective		Secure profits to stabilize management	Securing appropriate Profits	Net profit margin (ratio of profit to revenue)	2.0%	5.0%	5.0%	Monthly management of changes in bed occupancy rate and unit price per patient Securing a suitable profit	
		Realization of efficient capital investment	Investing with attention to balance with revenue	Efficient capital investment practices	Return on assets (contribution of capital investment to assets)	2.2%	5.0%	5.0%	Realization of investments that emphasize a balance with income, with a constant awareness of return on assets
Internal Process Perspective		Improving the quality of medical care	Expanded track record of quality improvement	Number of quality indicators to be posted on the website	3	10	20	Making our quality improvement efforts "visible" Motivating the achievement of quality improvement	
		Improvement of human resources	Enhancement of human resources (staff)	Improve staffing fill rate	Staffing fill rate (if standards exist, use those standards)	Over 130%	Over 130%	Over 130%	Enhance our website and strengthen recruitment activities to ensure that we always have enough staff to meet our staffing standards
		Business efficiency	Business efficiency	Improving staff "productivity"	Per capita sales growth rate (year-on-year)	+0.5%	+0.5%	±0%	Encourage each staff member always to be aware of the balance between quality and efficiency in their work
Learning and Growth Perspective		Human resource development efforts	External transmission and human resource development	Number of presentations at training and conferences (including research presentations within the hospital)	0	12	15	Continue to disseminate the results of our research and activities at conferences and workshops inside and outside the hospital	
		Revitalization of the organizational climate	Revitalization of the organizational climate	Implementation of departmental BSC and new individual goal setting and management	BSC adoption rate by the department Rate of adoption of individual goal setting and management	0%	30%	70%	Implement departmental BSC and individual goal setting and management systems linked to BSC

Figure 2. BSC of Bethlehem Garden Hospital (2018). (Source: Translation with partial modifications of materials provided by Bethlehem Garden Hospital).

As of 2018, Bethlehem Garden Hospital aimed to develop a department-level BSC by further cascading the hospital-level BSC. However, as of the stage examined by [49], the implementation at the department level had not advanced. One of the main reasons for this is that there seems to be a lack of staff at the department level familiar with BSC. The BSC at the hospital level was constructed by the Administrative Director, Mr. Kikuchi, who learned hospital management and BSC independently, based on the opinions of the Director and the head of the Nursing Department [49]. Moreover, the hospital-level BSC, which should serve as a model for department-level BSCs, also has the same improvement points mentioned above. Therefore, it may not have reached the BSC level that stimulates employee motivation and builds organizational culture, as explained by [29]. Based on the above background, Bethlehem Garden Hospital decided to conduct a training program with a team of external experts to ensure the smooth operation of the BSC and to apply the BSC at the departmental level.

### 3.3. Data Collection Methods

Ref. [50] points out that different methodological approaches are required depending on the level of previous research (nascent, intermediate, mature). If authors follow that idea, basic research on BSC is considered to be in the mature stage, but research focusing on the communication of BSC is considered to be in the nascent stage. This is because there are few case studies based on corporate communication theory. In the nascent stage, rich, detailed, and evocative data is required [50]. This paper aims to explain how BSC can be helpful in communication management, and such research is highly relevant to case studies [51]. Therefore, this paper adopts a case study as one of the qualitative research methods. "Case study research is a qualitative approach in which the investigator explores a bounded system (a case) or multiple bounded systems (cases) over time through detailed, in-depth data collection involving multiple sources of information (e.g., observations, interviews, audiovisual material, and documents and reports) and reports a case description and case-based themes" [52] (p. 45). Moreover, this paper analyzes BSC communication from multiple clusters. Therefore, this paper corresponds to the embedded single case study of Yin's [51] four classifications.

In this case study, data is collected from interviews, action research and documents, and data triangulation [53] is performed. In addition, this paper conducts surveys by multiple researchers. Using multiple investigators increases the analysis results' reliability [54]. Group discussions and integration are necessary since management research is ambiguous



and complex [55]. The data used in this study is verified by multiple researchers (including the authors) and stakeholders of Bethlehem Garden Hospital (e.g., Administrative Director, Nursing Department) to enhance reliability as much as possible. Reliability means the degree to which readers can evaluate whether researchers are honest about conducting research and whether the conclusions obtained are reasonable [56]. Details of the data collected in this paper are described in Section 3.4, Section 3.5, Section 3.6.

### 3.4. Interview

The authors conducted a semi-structured interview on 18 May 2018 (3:00 p.m. to 5:20 p.m.). By using semi-structured interviews, it is possible to obtain retrospective and real-time explanations from people who have experienced the phenomenon [57]. This interview aims to collect basic information about Bethlehem Garden Hospital's BSC from the Administrative Director. Specifically, the authors inquired about the purpose of introducing BSC, an overview of BSC, and the hospital's strategy. Since the Administrative Director was leading the introduction of BSC, the authors judged that he was suitable as an interviewee. Moreover, the author communicated via e-mails as needed.

### 3.5. Action Research

Since 2018, the authors have been engaged in action research on BSC at Bethlehem Garden Hospital. The main objective of this action research was to enhance the BSC and disseminate it among the hospital staff. During this action research, the authors discovered a perspective of the BSC as a corporate communication tool. This paper will concentrate on the outcomes of the training program and the refinement of the Nursing Department BSC, which occurred three times between June and July 2019. The following is a summary of the action research discussed in this paper.

#### 3.5.1. Training Programs

The training program is a communication initiative to propagate the BSC to the staff and comprises programs designed for the establishment and effective implementation of the BSC. Table 1 illustrates the schedule and program contents as a synopsis of the training program. The hospital representatives who attended the program included the Administrative Director and several members from the Nursing Department, Medical Cooperation Department, General Coordination Division, Rehabilitation, Nutrition Division, Hospital Pharmacy, and Clinical Laboratory Division. Several external researchers, including the authors, participated in the program as instructors and facilitators.

**Table 1.** Summary of the training program.

Date and Time	Program Description
21 June 2019 2:30–4:00 p.m.	Lecture on the basics of BSC to the latest theory
28 June 2019 2:30–4:00 p.m.	(1) How to build an action plan for BSC (2) Exercise (building a strategy map based on a case study)
26 July 2019 2:30–4:00 p.m.	(1) Overview of SWOT analysis (2) Exercise (Construction of a strategy map for Bethlehem Garden Hospital)

Source: Compiled by the authors.

The training program consisted of three sessions in which staff from various departments participated. The BSC of the hospital and the BSC devised by each department were exhibited at the site where the program took place, and the participants could access them at any time.

The first program (21 June 2019) aimed to comprehend the fundamental content of the BSC using a lecture format. The second program (28 June 2019) comprised a lecture on formulating BSC action plans and exercises based on case studies. The action plan is an

action scheme to attain the strategic goal, and it was integrated into the second program because it is essential knowledge for BSC operations. Then, based on the first session and the learning about action plans, an exercise based on a BSC case study was conducted. In the exercise, the staff were split into several groups and discussed the contents of the case study to construct a strategy map for the organization. The exercise groups consisted of staff from diverse departments, not a single department, and the BSC expert team, including the authors, provided timely guidance.

The third program (26 July 2019) introduced the participants to the SWOT (Strengths, Weaknesses, Opportunities, and Threats) analysis, which is essential for developing a BSC. They also worked in groups to create a strategy map for Bethlehem Garden Hospital, following the exercise from the previous session. SWOT analysis can help envision future strategies [58]. According to Ref. [38], combining SWOT analysis and strategy maps enhances strategic communication. This session aimed to comprehend the situation of Bethlehem Garden Hospital through SWOT analysis (Table A1) and apply the information obtained to the strategy map (Table A2). Moreover, the SWOT analysis employed a matrix model that integrated the elements of BSC and SWOT analysis, as shown in Table A1. This is an original contribution by one of the authors, and the authors argue that it is beneficial for elucidating the link between the strategic goals established in the four perspectives of BSC and the internal and external determinants of the hospital uncovered by SWOT analysis.

In Table A1, the vertical axis represents the four perspectives in BSC, and the horizontal axis corresponds to the SWOT analysis. It is feasible to apply the four elements of Strength, Weakness, Opportunity, and Threat to the four perspectives of BSC (Financial Perspective, Patient Perspective, Internal Process Perspective, and Learning and Growth Perspective). In the actual exercise using Table A1, many of the participants appeared to struggle silently with the analysis initially. However, as time progressed, discussions became more lively, and eventually, all groups could construct a strategy map (Table A2) for Bethlehem Garden Hospital.

The BSC developed in the enhancement process of the BSC, including the training program, is depicted in Figure 3. The BSC in Figure 3 addressed the three issues raised by [49], and the causal link between the four perspectives was specified. Moreover, incorporating a training program in which all staff participated for alignment as an indicator was also distinctive from the patient's perspective. Furthermore, the medium-term outlook and image figures shown in Figure 2 have been replaced with vision and strategy maps in Figure 3.

### 3.5.2. Nursing Department BSC

The BSC expert team aligns the hospital-level BSC with the departmental-level BSC. 2019 witnessed the execution of departmental-level BSC in a total of seven departments.

In this paper, the authors will concentrate on the BSC of the Nursing Department. The authors chose this focus for three reasons. First, the Nursing Department has the most potential to affect the hospital's reputation. Since Bethlehem Garden Hospital is a long-term care hospital, the actions of the nursing staff, who have the most interaction with the patients, significantly influence the hospital's reputation. Second, the performance assessment indicator of the Nursing Department encompasses many aspects related to corporate communication. Third, the Nursing Department employed multiple communication channels to communicate with stakeholders.

Figure 4 illustrates the BSC implemented by the Nursing Department in 2019. The BSC for the Nursing Department sets two to three objectives for each perspective to realize the vision and strategies outlined in the hospital-level BSC. The BSC of the Nursing Department explicitly indicates how the Nursing Department staff can help achieve the vision and strategy of the hospital. Moreover, patient, learning and growth perspectives incorporated communication-related objectives and performance indicators.

Bethlehem Garden Hospital Balanced Scorecard (numerical goals for medium- and long-term business plans)  
(Fiscal year 2018 to 2020)

Classification	Objectives	Major outcomes	Performance evaluation measures	2018 Estimates	2019 Objective	2020 Objective	Action plan (plan for improvement activities)	
Financial Perspective	Secure profits to stabilize management Realization of efficient capital investment	Maintain stable profits	Investing with an awareness of the balance with profits	Net profit margin (Ratio of profit to revenue)	3.0%	3.0%	3.0%	Maintain an appropriate profit level by improving the ability to analyze income and expenditure through departmental cost management
		Investing with attention to balance with revenue	Efficient capital investment practices	Return on assets (contribution of capital investment to profit)	2.5%	2.5%	2.5%	Maintain a constant awareness of the profitability of capital investments, and make investments that are in balance with income
Patient Perspective	Increasing the significance of existence as a long-term care hospital Enhance free and low-cost medical care (Welfare, disability, reduction, and exemption) Improving community trust Improving patient satisfaction	Increasing the significance of existence as a long-term care hospital	All staff members point in the same direction = Achieving alignment	Number of training programs held on the theme of alignment	3	4	4	Formulation of a medium-term management plan and setting of numerical targets based on the BSC. Create an environment in which all staff can participate
		Enhance free and low-cost medical care (Welfare, disability, reduction, and exemption)	Improving the performance of free and low-cost medical services	Ratio of free and low-cost services (Total of national and Tokyo metropolitan standards)	22%	22%	22%	Continue to strengthen the acceptance of patients eligible for free and low-cost medical care as a mission of social welfare corporations
		Improving community trust	Recognition as an employment training center	Total number of work supports per year	200	250	300	Linking work support to general employment
		Improving patient satisfaction	Provide free health counseling at all times	Number of people receiving health counseling	80	100	120	Always maintain a support system through multidisciplinary collaboration
Internal Process Perspective	Expanding quality improvement in healthcare Business efficiency	Expanding quality improvement in healthcare	Expanded track record of quality improvement through quality indicators	Number of quality indicators to be posted on the website	20	22	25	Making our quality improvement efforts "visible" Motivating the achievement of quality improvement
		Business efficiency	Improving staff "productivity" by introducing electronic medical records	Staffing fill rate (Year-on-year change in labor productivity)	+0%	+0.5%	+1.0%	Each department will be involved in the implementation of the electronic medical record with a sense of ownership to improve the efficiency of operations
Learning and Growth Perspective	Human resource development efforts Revitalization of the organizational climate	Development of human resources involved in organizational management and external communication	Internally developing the next generation of managers	Number of graduates of the Bethlehem Leader Training Program (BLP) (conference presentations, papers written, business improvement proposals, etc.)	0	3	10	Develop practical skills through proactive output and train personnel to be responsible for organizational management and staff education
		Revitalization of the organizational climate	Increase in business improvement results through a bottom-up approach Grow into an "autonomous evolutionary" organization Raise awareness of the importance of hospitality through the "First Year of Hospitality Reform" activities	Number of examples of proposals (practices) from project meetings	2	3	4	Grow into an organization that improves operations through active proposals and practices from the frontline

Figure 3. BSC of Bethlehem Garden Hospital (2019). (Source: Translation with partial modifications of materials provided by Bethlehem Garden Hospital).

Bethlehem Garden Hospital Balanced Scorecard (numerical goals for medium- and long-term business plans)  
(Fiscal year 2018 to 2020)

Classification	Objectives	Major outcomes	Performance evaluation measures	2018 Estimates	2019 Objective	2020 Objective	Action plan (plan for improvement activities)	
Financial Perspective	Secure profits to stabilize management Realization of efficient capital investment	Maintain stable profits	Maintain a high utilization rate of hospital beds and secure stable revenue	Level of hospital bed utilization rate (when the previous year is set at 100)	99.5	99.0	99.0	Strengthen and improve the efficiency of receiving hospitalization from facilities and home
		Investing with attention to balance with revenue	Expansion of medical checkup (Japan Health Insurance Association, group, individual, etc.) quota	Level of total value of medical categories (2, 3) (when the previous year is set at 100)	100.0	99.0	98.0	Effective use of medical telemetry Simplification of the hospitalization process
Patient Perspective	Increasing the significance of existence as a long-term care hospital Improving community trust Improving patient satisfaction	Increasing the significance of existence as a long-term care hospital	Communicate the activities of the nursing department to the outside	The growth rate in the number of people receiving medical checkups (compared to the previous year)	+10%	+7%	+7%	Review of outpatient services Strengthen cooperation with related departments
		Improving community trust	Connecting with the local community through the acceptance of volunteers	Total number of volunteer staff members	580	600	600	Understanding the status of volunteer activities in Kiyose City Birthdays Party Reform
		Improving patient satisfaction	Decrease in the number of accidents	Number of accidents (when the previous year is set at 100)	286%	95%	90%	Strengthening risk management through multidisciplinary collaboration
		Improving patient satisfaction	Decrease in incidents of forgotten or incorrect medication administration	Number of reports related to unconfirmed drugs (when the previous year is set at 100)	165%	90%	80%	Standardization of the first and second floors of pharmaceutical operations. Cooperation with ward pharmacists. Grasp the current status of incidents related to medicines and strengthen countermeasures
Internal Process Perspective	Expanding quality improvement in healthcare Business efficiency	Expanding quality improvement in healthcare	The entire ward staff will work together to improve medical care in the final stages of life	Level of satisfaction with end-of-life care (staff)	40%	60%	60%	Conduct in-hospital research on end-of-life care Enhance manuals for medical care in the final stages of life
		Business efficiency	Information sharing through the introduction of electronic medical records	Incidence of pressure ulcers	2.5% or less	2.2% or less	2.0% or less	Strengthen in-hospital education on bedside, including the planning of training by certified bedside nurses/ introduction of pressure ulcer prevention devices
Learning and Growth Perspective	Human resource development efforts Revitalization of the organizational climate	Development of human resources involved in organizational management and external communication	Fostering role awareness and No.2 development	Rate of introduction of career ladders	0%	10%	20%	Establish an education system through training for officers Create a ladder for officers
		Revitalization of the organizational climate	Share the joy of working with patients and their families so that they are aware of the quality of our hospital	Percentage of opinions about other staff's responses to eye checks for abuse: Item 3, Item 15	25% Excluding illness (14%) (Item 3) 18.8% (Item 15) 33.3%	15%	15%	Utilizing the nursing ladder to build a ladder for care workers

Figure 4. BSC of the Nursing Department. (Source: Translation with partial modifications of materials provided by Bethlehem Garden Hospital).

The patient perspective established three goals: "increasing the significance of existence as a long-term care hospital", "improving community trust", and "improving patient satisfaction". The primary outcomes of these goals include

- communicate the activities of the Nursing Department to the outside,
- connecting with the local community through the acceptance of volunteers, and

- action on grief care for bereaved families of patients.

The patient perspective emphasized communication with patients and their relatives. The hospital's website, the Nursing Department's blog, and the engagement with the local community through the acceptance of volunteers can convey the attractiveness of Bethlehem Garden Hospital to the public.

The learning and growth perspective established two goals: "human resource development efforts" and "revitalization of the organizational climate." The primary outcomes of these goals include

- fostering role awareness and No.2 development,
- presentations at conferences and training,
- retaining human resources by creating a ladder that utilizes human resources and
- sharing the joy of working with patients and their families so that they are aware of the quality of our hospital.

The learning and growth perspective encompassed the organization's internal and external communication. Communication with the outside of the organization is communicating the action of the Nursing Department through a presentation at conferences and training. In addition, the results were expected to include communication between nursing staff through training and other means. In particular, the retention of human resources and the awareness of the goodness of our hospital are outcomes that lead to the improvement of staff motivation and the formation of reputation.

### 3.6. Document Analysis

Action research can capture some aspects of internal communication within an organization, but it has limitations in capturing communication outside the organization. Bethlehem Garden Hospital employs BSC as a communication instrument for external stakeholders. The authors argue that it is essential to examine the communication outside the organization based on the information accessible to external stakeholders. Therefore, document analysis concentrates on documents available from outside the organization. Specifically, this paper utilizes websites, blogs, magazines, articles, and third-party reports. The hospital first disclosed the BSC on its website in 2017.

#### 3.6.1. Main Document (2018)

On 26 April 2018, Bethlehem Garden Hospital published a blog titled "BSC' Business Plan' Page Renewal" [59]. The blog's objective can be interpreted as communicating the hospital's medical and social services approach to patients. Figure 5 displays the BSC presented in the blog.

Figure 5 illustrates the objectives and actions of Bethlehem Garden Hospital in detail. The BSC employed here is identical to the one in Figure 2, and it reveals all the details pertaining to the BSC, including the actual and target values of the performance indicators.

#### 3.6.2. Main Document (2021)

Bethlehem Garden Hospital has enhanced its stakeholder engagement since 2018. This is because it has developed and operated a BSC that uniquely combines the 17 goals related to the Sustainable Development Goals (SDGs) adopted by the United Nations in 2015 and the four perspectives of the BSC (see Figure 6). In Figure 6, the mission has been added to the SDG goals.



### About the BSC, our common goal is working for "Bethlehem"

Bethlehem Garden Hospital has a common goal that all staff works toward. We have summarized those goals in the BSC.

In order to "provide satisfactory medical services" to patients and their families, we will continue to focus on "learning and growing," "improving the quality of medical and welfare services," and "maintaining stable management."

The key themes for this year are "contribution to the community" and "improving the quality of medical care."

In the "contribution to the community," in addition to the exchange salon "Beth Cafe" and "employment training," this year we will start a new "study support" program.

In the "improving the quality of medical care," we will make the "Quality Indicator," which clearly shows the results of our efforts in rehabilitation and provision of comfortable medical care available to everyone to improve medical care and nursing care further.

Bethlehem Garden Hospital Balanced Scorecard (numerical goals for medium- and long-term business plans) (Fiscal year 2017 to 2019)

Medium-term outlook	We will do our utmost to fulfill our mission of providing medical care and nursing care so that people can spend the last days of their lives with dignity.							
Strategies	We will continue to invest in maintaining and managing buildings and facilities systematically and continuously while further improving our staff structure. To stabilize the management base, we believe that it is essential for all staff members to make efforts in their respective fields in the same direction, or "alignment."							
Classification	Image Figures (Chain relationship of the four perspectives)	Objectives	Major outcomes (Red text indicates a new theme)	Performance evaluation measures	2017 Performance	2018 Objective	2019 Objective	Action plan (plan for improvement activities)
Patient Perspective		Securing the significance of existence as a long-term care hospital	All staff members point in the same direction - Achieving alignment	Number of training programs held on the theme of alignment	3	3	3	Formulation of a medium-term management plan and setting of numerical targets based on the BSC. Oriented to all staff participation
		Enhance free and low-cost medical care (Welfare, disability, reduction, and exemption)	Improving the performance of free and low-cost medical services	The ratio of free and low-cost services (Total of national and Tokyo metropolitan standards)	21%	21%	22%	Continue to strengthen the acceptance of patients eligible for free and low-cost medical care as a mission of social welfare corporations
		Improving community trust	Recognition as an employment training center Free health consultations are always available Expansion of achievements in the community Expansion of achievements in public interest activities in the community	Total number of employment training activities per year Number of people receiving health counseling Expansion of achievements in public interest activities in the community	100%	160%	200%	Foster core businesses that utilize the remaining balance of social welfare Strengthen patient support system through multidisciplinary collaboration
Financial Perspective		Improving patient satisfaction	Enhancement of patient satisfaction Review of explanation and consent procedures	Patient survey results (total of satisfied and somewhat satisfied)	3	6	8	Securing personnel to guarantee the stabilization of each activity Always looking for new perspectives on a theme
		Secure profits to stabilize management	Securing appropriate Profits	Net profit margin (ratio of profit to revenue)	2.8%	5.0%	5.0%	Promptly respond to the needs of outpatients and inpatients by using patient surveys Regularly improve the explanation and consent procedures
Internal Process Perspective		Investing with attention to balance with revenue	Efficient capital investment practices	Returns on assets (contribution of capital investment to profit)	2.2%	5.0%	5.0%	Monthly management of changes in bed occupancy rate and unit price per patient Securing a suitable profit
		Efforts to improve the quality of medical care	Expanded track record of quality improvement through quality indicators	Number of quality indicators to be posted on the website	3	10	20	Making our quality improvement efforts "visible" Motivating the achievement of quality improvement
		Enhancement of human resources (staff)	Improve staffing fill rate	Staffing fill rate (if standards exist, use those standards)	Over 120%	Over 120%	Over 120%	Enhance our website and strengthen recruitment activities to ensure that we always have enough staff to meet our staffing standards
Learning and Growth Perspective		Business efficiency	Business efficiency	Per capita sales growth rate (year-on-year)	+0.8%	+0.8%	±0%	Encourage each staff member always to be aware of the balance between quality and efficiency in their work
		Human resource development efforts	External transmission and human resource development	Number of presentations at training and conferences (including research presentations within the hospital)	9	12	15	Continue to disseminate the results of our research and activities at conferences and workshops inside and outside the hospital
Learning and Growth Perspective		Revitalization of the organizational climate	Implementation of departmental BSC and new individual goal setting and management	BSC adoption rate by the department Rate of adoption of individual goal setting and management	0%	50%	70%	Implement departmental BSC and individual goal setting and management systems linked to BSC

Figure 5. BSC for the Outside of the Hospital. (Source: Translated by the authors from [59]).

Bethlehem Garden Hospital Balanced Scorecard (numerical goals for medium- and long-term business plans) (Fiscal year 2020 to 2022)

Mission	Inheriting the will of Father Joseph Flajjac, the founder of the hospital, we faithfully provide warm medical care for the sick in the spirit of Christ's love.								
Vision	We will be a hospital that can provide "peaceful time" and "warm care" as if you were spending the last days of your life at home.								
Strategies	By promoting measures to enrich human resources in terms of both "quality" and "quantity," we will achieve greater operational efficiency and improve the quality of medical care, thereby increasing the level of trust and satisfaction of patients and the community. By providing "Bethlehem quality" services, we will increase the significance of our existence as a long-term care hospital and secure profits to stabilize our management.								
SDGs Global Indicators	Classification	Strategy Maps (Chain relationship of the four perspectives)	Objectives	Major outcomes	Performance evaluation measures	2020 Estimates	2021 Objective	2022 Objective	Action plan (plan for improvement activities)
	Financial Perspective		Maintain stable profits	Investing with an awareness of the balance with profits	Net profit margin (Ratio of profit to revenue)	1.4%	0.0%	0.0%	
			Investing with attention to balance with revenue	Efficient capital investment practices	Returns on assets (contribution of capital investment to profit)	1.0%	0.0%	0.0%	
	Patient Perspective		Increase the performance of free and low-cost medical services as a social welfare corporation's long-term care hospital	Further improve the performance of free and low-cost medical services	Ratio of free and low-cost services (Total of national and Tokyo metropolitan standards)	20%	20%	20%	As the mission of a facility run by a social welfare corporation, we will more actively accept patients eligible for free and low-cost medical care than ever before
			Improving community trust	Provide free health counseling at all times Expansion of achievements in public interest activities in the community	Total number of work supports per year Number of people receiving health counseling Expansion of achievements in public interest activities in the community	28	50	100	COVID-19: Make an effort to be close to people who need support because of crisis Assign personnel to ensure stable action and constantly plan themes with a new perspective
			Improving patient satisfaction	Enhancement of patient satisfaction Realization of ideal end-of-life care through ACP	Patient survey results (total of satisfied and somewhat satisfied) Examples of multidisciplinary ACP practices	About 85%	90%	90%	Respond to the needs of outpatients and inpatients with specific responses by utilizing patient surveys Improving satisfaction in end-of-life care through ACP practice
	Internal Process Perspective		Expanding healthcare quality improvement	Expanded track record of quality improvement through quality indicators	Number of QI improvements (year-on-year comparison)	8	3	3	Visualize our quality improvement efforts and motivate ourselves to achieve quality improvement
			Improving business efficiency by promoting ICT	Promote digitization of committee meeting minutes	Percentage of committee meetings that are electronic (paperless)	2%	15%	20%	Promote the sharing of information and data managed by each department, including committee materials, on an electronic basis to improve the efficiency and accuracy of information analysis
			Promotion of support for home medical care	Use of shared folders and files	Number of electronic files registered that multiple departments share	16	20	30	Based on the community's needs, we will gradually nurture the buds of home medical services, which started small
			Strengthening cooperation for a community-based symbiotic society	Provide home medical care that meets the needs of the community	Number of visits and collaborations with medical and nursing care facilities and in-home offices	40	50	50	Strengthen ties with local medical and nursing care facilities to increase trust and name recognition in the community
	Internal Process Perspective		Reduce environmental impact	Reducing CO2 emissions through the use of renewable energy Gradual reduction of waste emissions	Percentage of electricity consumed in the hospital that is from renewable energy sources The reduction rate of waste discharge (year-on-year)	New theme	10%	20%	Shift to renewable energy sources in stages while balancing costs Promote a wide range of actions to reduce waste, from non-combustible packaging materials to handling food loss
	Learning and Growth Perspective		Development of human resources involved in organizational management and external communication	Utilizing the power of women Internally develop the management layer in job of organizational management	The ratio of female employees in leadership positions and above Number of graduates of the Bethlehem Leader Training Program (BLP)	65%	70%	70%	Well-balanced empowerment (transfer of authority) of women, without bias by job type or department
			Revitalization of the organizational climate	Increase in business improvement results through a bottom-up approach	Number of examples of proposals (practices) from project meetings	2	3	3	Develop practical skills through proactive output and train personnel to be responsible for organizational management and staff education Grow into an organization that promotes business improvement and revitalization of the organizational climate through proactive proposals and practices from the frontline
			Promotion of work style reform	Creation of diverse forms of employment	Number of newly realized cases of improved working conditions	1	1	1	Continue to improve the working environment for all employees, including hourly paid leave

[April, 2021 Created] [June, 2021 Revised]

Figure 6. BSC of Bethlehem Garden Hospital (2021). (Source: Translation with partial modifications of materials provided by Bethlehem Garden Hospital).



In Figure 6, the hospital's efforts and relationship with SDGs are communicated to stakeholders using BSC. Taking the learning and growth perspective as an example, the hospital has established three strategic objectives: "development of human resources involved in organizational management and external communication", "revitalization of the organizational climate", and "promotion of work style reform". It can be understood from the BSC that these three strategic goals were set based on goals of 5 (gender equality), 8 (decent work and economic growth), and 17 (partnerships for the goals) in the SDGs.

Besides announcing the BSC on its website, Bethlehem Garden Hospital has launched a new promotional campaign through a blog called "Weekly SDGs". This blog aims to introduce the hospital's SDG-related activities every week. Efforts related to the SDGs are also introduced in the public relations magazine "Bethlehem Wind". The contents of the 2021 BSC are mission, vision, and strategy, and the blog "Weekly SDGs" and the PR magazine "Bethlehem Wind" supplement the BSC to communicate the organization's values to stakeholders.

Figure 7 displays a portion of the "Weekly SDGs No.1" content. It reveals that the BSC was created based on the values of Bethlehem Garden Hospital, "the goals we at Bethlehem are working toward will lead to the realization of a better world" [60].



Weekly SDGs  
週刊SDGs

Week 1  
SDGs Promotion Project  
第1週  
SDGs推進プロジェクト

Recently, the word "SDGs" has become a common sight on TV and in magazines. This is an abbreviation for Sustainable Development Goals.

In 2015, the 70th anniversary of the founding of the United Nations, the "Ideal Vision for the Future" decided by the member states was embodied in 17 goals. You might think, 'Hospitals have nothing to do with development goals,' but that's not true. We in the medical and welfare fields can, or should, be involved in many goals. Bethlehem's BSC will be linked to the SDG goals starting in FY2021, aiming to grow into an organization that can work from the broad perspective that "the goals we at Bethlehem are working toward will lead to the realization of a better world."

**Figure 7.** Weekly SDGs No. 1. (Source: Translated by the authors from [60]).

#### 4. Findings

In this paper, the authors conducted a case study based on a corporate communication framework to analyze the communication management of BSC. Although corporate communication targets all communication in an organization, it is difficult to grasp the various pieces that make up organizational communication [26]. Therefore, the authors believe it is necessary to analyze multiple clusters based on the framework of corporate communication.

This paper attempts to analyze the case study based on the definition of Ref. [25] described in Section 2.2. However, several challenges emerged, and a framework modification was necessary. Two reasons accounted for this.

First, according to Ref. [25], the definition of management communication includes communication by the management of the organization as a whole. BSC has an aspect

as a strategic management system, as described by Kaplan and Norton [19]. Therefore, since BSC is a tool that facilitates the visualization of strategy, it is essential to distinguish between strategic and management communication. Moreover, the importance of strategy in corporate communication has been pointed out in various literature (e.g., Refs. [27,28]). Therefore, this paper analyzes strategic communication separately from management communication.

Second, the distinction between marketing and organizational communication, as conceptualized by [25], is unclear. Given that the hospital under analysis is a nonprofit organization, it may not engage in marketing communication. Hence, marketing and organizational communication are subsumed under the category of stakeholder communication. Based on this rationale, this paper examines the case studies using a novel framework comprising strategic communication, management communication, and stakeholder communication. The findings derived from this section are presented in Table 2.

**Table 2.** Summary of findings.

Clusters	Main Channels	Target Audience	Findings
Strategic communication	<ul style="list-style-type: none"> <li>• Director’s presentations</li> <li>• Project meetings</li> <li>• Training programs</li> </ul>	Stakeholders internal to the organization	<ul style="list-style-type: none"> <li>• The cascade of strategies</li> <li>• Awareness and orientation to hospital management</li> </ul>
Management communication	<ul style="list-style-type: none"> <li>• Director’s presentations</li> <li>• Project meetings</li> <li>• Training programs</li> <li>• Blogs</li> <li>• Community interaction activities</li> </ul>	Stakeholders internal and external to the organization	<ul style="list-style-type: none"> <li>• Promotion of understanding of the BSC</li> <li>• Promotion of communication among staff (decrease in turnover rate)</li> <li>• use of external experts</li> <li>• A conscious approach to stakeholder communication</li> </ul>
Stakeholder communication	<ul style="list-style-type: none"> <li>• Websites</li> <li>• Blogs</li> <li>• PR magazines</li> <li>• Conference activities</li> <li>• Community interaction activities</li> <li>• Questionnaire surveys</li> </ul>	Stakeholders internal and external to the organization	<ul style="list-style-type: none"> <li>• Awareness of internal stakeholders</li> <li>• It helps to build a reputation</li> </ul>

Source: Compiled by the authors.

#### 4.1. BSC as a Strategic Communication Tool

##### 4.1.1. Definition

Strategic communication is defined as “the purposeful use of communication by an organization to fulfil its mission” [61] (p. 3). Strategic communication is essential for managing and positioning an organization [62]. In this paper, among Ref. [25] definitions of management communication, communication directly involved in strategy execution fall under this definition.

##### 4.1.2. Main Channels

Strategic communication uses the main channels: Director’s presentations, project meetings, and training programs. Regarding the Director’s presentations and project meetings, the authors will briefly describe them based on [63]. The Director’s presentation has been held every April and October since 2016. It consists of a presentation on the hospital’s future and responses to opinions submitted by staff and aims to facilitate communication between top management and staff. The project meetings have been held since 2017 to foster the staff’s sense of ownership. They are conducted across departments with project proposers for business improvement at the center, and all staff can participate. In other words, they enable bottom-up decision-making regarding business improvement. The training program is described in Section 3.5.1. These initiatives were launched after the implementation of BSC in 2016.

#### 4.1.3. Target Audience

Strategic communication targets stakeholders inside the organization, as seen from the communication channels in Section 4.1.2.

#### 4.1.4. Effects Obtained

In this case, two main findings were obtained regarding strategic communication.

- The cascade of strategies,
- awareness and orientation to hospital management.

First, the cascade strategy, the hospital's strategies were cascaded to the staff through the training program and the department-level BSC. The training program aimed to link the hospital-level BSC with the department-level BSC, such as the Nursing Department. The departmental staff could comprehend from the departmental-level BSC how they could support achieving the hospital's strategy. The Administrative Director described the hospital's approach to the training program as follows.

The hospital utilizes the BSC as the most effective tool for "alignment" led by the Hospital Director. The subtitle of the BSC training program conducted at the start of each fiscal year is titled "Our common language = BSC". (Translated by the authors from an e-mail dated 14 April 2022).

Second, enhancing hospital management and providing direction enhances the staff's awareness of hospital management, which is often overlooked in daily work. The management of a hospital involves various factors inside and outside the organization. The training program helps to understand this process through the SWOT analysis. The hospital's mission, vision, and strategy were communicated by creating a strategy map in the training program. In particular, the matrix (Table A1), which integrates the SWOT analysis and the four perspectives of the BSC, seems to have been especially effective as a tool for examining the connection between the organization's internal and external factors and strategic objectives.

Moreover, the BSC efforts are assessed by a third-party organization. The Japan Council for Quality Health Care, which evaluates hospital functionality, mentioned BSC in its 2020 evaluation report. The following is an excerpt from the section titled "Organizational Management to Achieve the Philosophy". BSC is closely related to hospital management.

The hospital articulates its philosophy and core policies clearly and disseminates them actively to internal and external stakeholders through various media. The hospital has developed a three-year strategic plan for its future direction using the BSC framework. The Hospital Director provides feedback and guidance to the staff's self-evaluation, and the executive staff demonstrates leadership in the hospital's governance. (Translated by the authors from [64], (p. 1))

Strategic communication requires effective leadership from the organization's management to the staff. In this case, the Administrative Director assumed the main leadership role. Therefore, a potential area for improvement in strategic communication is the leadership of other management levels (Hospital Director, Deputy Hospital Director, and Nursing Director) besides the Administrative Director.

### 4.2. BSC as a Management Communication Tool

#### 4.2.1. Definition

Among Ref. [25] definitions of management communication, communication that is not directly involved in strategy execution falls under this definition.

#### 4.2.2. Main Channels

Management communication uses the main channels: Director's presentations, project meetings, training programs, blogs, and community interaction activities. An example of a blog is shown in Section 3.6.2. Community interaction activities are conducted through volunteer activities and other events, as shown in the BSC (e.g., Figures 3 and 4).

#### 4.2.3. Target Audience

Management communication targets stakeholders inside and outside the organization, as seen from the communication channels indicated in Section 4.2.2.

#### 4.2.4. Effects Obtained

In this case, four main findings were obtained regarding management communication.

- Promotion of understanding of the BSC,
- promotion of communication among staff (decrease in turnover rate),
- use of external experts, and
- a conscious approach to stakeholder communication.

First, regarding the enhancement of comprehension of BSC, the basic concepts indispensable for the BSC implementation were disseminated among the staff who attended the training program. The training program's objective is a cascade, as elucidated by the Administrative Director in Section 4.1.4.

Second, enhancing communication among staff members is a finding predominantly obtained in the exercise group. Interaction with diverse departments can generate novel perspectives and insights among the staff, resulting in improved operations. This series of training programs indisputably facilitated the establishment of the organizational culture described by [29]. Furthermore, implementing the BSC led to a reduction in the turnover rate. The authors present the trends in employee turnover from pre-BSC implementation to the most recent data in Table 3. The turnover rate figures indicate a substantial decrease from 23.6% in 2015, before the BSC implementation, to 7.8% in 2021, the most recent year available. Although a direct causal relationship is not evident, it is plausible that the BSC had some influence. Ref. [65] has demonstrated a strong negative correlation between employee satisfaction and turnover rate and that the learning and growth perspective is vital for employee wellbeing. The outcome of the reduced turnover rate obtained in this case study may corroborate the findings of [65]. The Administrative Director of Bethlehem Garden Hospital stated the following regarding the relationship between BSC and turnover rate.

**Table 3.** Trends in turnover rate.

Years	Turnover Rate
2015	23.6%
2016	15.4%
2017	15.6%
2018	13.1%
2019	12.0%
2020	8.7%
2021	7.8%

Source: Translated by the authors from [63] p. 22.

Numerous intertwined contexts exist between the “use of BSC” and “reduction of turnover rate”. The BSC is a highly effective tool for visualizing the values an organization holds dear and the measures it takes to realize those values and disseminate them to all staff members. This does not imply that the hospital did not have such values in its operation when the turnover rate was high, but I think it can be asserted that efforts to propagate them to all staff members were feeble. The most valuable asset that can be attained from efforts to make values visible is “trust between the organization and staff.” I believe this “relationship of trust” has contributed considerably to the reduction in turnover. (Translated by the authors from an e-mail dated 18 August 2022).

Third, utilizing external experts is a finding of the training program. In this case, communication was conducted between management (Administrative Director), staff, and a BSC expert team, comprising the authors. The BSC expert team acted as a lubricant between the management and the staff to facilitate efficient and smooth management communication. Moreover, the BSC expert team can objectively examine the status of BSC utilization. It thus can identify problems the organization faces from a distinct perspective from the staff. The Administrative Director, who was responsible for organizing the training program, stated:

The 2019 training program was the ideal unique project for the BLP (Bethlehem leadership training program) we had just launched in the hospital. I did not want this program to be a one-way “learning” experience where participants sat and acquired knowledge. The lectures/exercises by external experts provided an opportunity for leaders of each department to proactively contemplate what they could do to link their own department’s initiatives to the hospital’s goals. I believe certain results were achieved by enhancing communication and mutual understanding between the management and hospital staff. (Translated by the authors from an e-mail dated 18 August 2022)

Fourth, a deliberate approach to stakeholder communication occurs when communication-oriented goals are established in the BSC. In the Nursing Department BSC (See Figure 4), stakeholder communication-oriented goals were incorporated into the patient and learning and growth perspectives. In other words, the department-level BSC is utilized to manage corporate communication. As a result, the Nursing Department deliberately engaged in communication activities targeting external stakeholders through blogs, interaction with the community, and others.

There are two areas for improvement in management communication: first, the Hospital Director, the organization’s leader, does not participate in the training program. By participating in the training program, the Hospital Director can demonstrate the leader’s attitude toward BSC to the staff, influencing the staff’s awareness and motivation. Second, there is insufficient time and personnel for the training program. Although the training program, in this case, yielded specific findings, it was only training for a limited number of a team; to disseminate BSC to the field level, it is necessary to increase the number of training programs and ensure that all staff can participate.

#### 4.3. BSC as a Stakeholder Communication Tool

##### 4.3.1. Definition

Stakeholder communication is a concept that combines marketing communication and organizational communication, as described by [25].

##### 4.3.2. Main Channels

Stakeholder communication uses the main channels: websites, blogs, PR magazines, conference activities, community interaction activities, and questionnaire surveys. The hospital’s efforts are communicated on its website and in its PR magazines. Various departments are involved in conference activities. Questionnaire surveys are conducted on inpatients and outpatients, and the results are published in a PR magazine.

##### 4.3.3. Target Audience

Stakeholder communication targets stakeholders inside and outside the organization, as seen from the communication channels indicated in Section 4.3.2.

##### 4.3.4. Effects Obtained

In this case, two main findings were obtained regarding stakeholder communication.

- Awareness of internal stakeholders, and
- it helps to build a reputation.

First, external communication may influence internal stakeholders as well. By revealing the BSC (See Figures 5 and 6), which contains the actual and target values of the



performance indicators, the hospital's endeavors will be transparent, and the hospital's internal stakeholders, namely the employees, will be subject to evaluation by the external stakeholders, such as the patients. Hence, internal stakeholders need to be cognizant of the performance indicators of the BSC, and by utilizing the BSC, communication is conducted not only with external stakeholders but also with internal stakeholders.

Second, disseminating information about the BSC through various communication channels such as websites, blogs, and PR magazines can convey precise information about the hospital to stakeholders within and outside the organization. By divulging information about the BSC and the hospital's commitment to the SDGs, which includes the actual and target values of performance indicators, it is feasible to provide highly transparent information, as Refs. [10,20] indicated. Transparent information enhances credibility and leads to organizational success [20]. Communication with stakeholders augments the transparency of the hospital and helps to establish its reputation of the hospital. The study by [66] asserts that a hospital's reputation is associated with patients and their relative's impression of the hospital's medical care. They infer from their findings that the higher the hospital's reputation, the more patients and their relatives regard it as a secure healthcare environment free from medical errors. The Nursing Department communicates with stakeholders at the departmental level via blogs and conference presentations. Such endeavors will help distinguish the hospital from other hospitals and help build its reputation. The third-party organization, the Japan Council for Quality Health Care, has remarked the following. This confirms that communication management is carried out with an awareness of stakeholders external to the organization.

The PR magazine is issued six times a year to disseminate information to the community, and the hospital's website also offers a comprehensive overview of the hospital and its functions. Moreover, a blog on the website is updated monthly, and a distinct website has been created for the rehabilitation department in particular. This appeals to the public as a long-term care hospital with robust rehabilitation capabilities. (Translated by the authors from [64], p. 4)

It is a significant finding that the Use of BSC influenced not only the external stakeholders but also the internal stakeholders. Although two findings were obtained in stakeholder communication, some points need to be noted. Communication activities can be conducted without limit, and there is a cost associated with such activities. It would be imprudent to spend a large amount of money on communication activities if it hinders the most vital medical services in some way. Therefore, conducting communication activities on a scale appropriate to the organization is crucial.

Additionally, community-based hospitals transmit word of mouth orally and through SNS. Information control becomes more complex as communication channels increase [67]. Therefore, it is necessary to be prepared for a certain amount of damage if a negative image of the hospital emerges. In this regard, it would be necessary for stakeholder communication to increase the transparency of communication by disclosing medical quality indicators (Clinical Indicator or Quality Indicator) and BSC.

## 5. Discussion

BSC is commonly perceived as a tool for measuring performance or managing strategy, but it also serves as communication management. In this paper, the authors have examined communication management in healthcare institutions using BSC as a corporate communication tool based on a case study of Bethlehem Garden Hospital in Kiyose City, Tokyo, Japan. By analyzing three clusters of strategic communication, management communication, and stakeholder communication in the case study, various insights are obtained regarding communication management. The main insights can be summarized into five points:

- It leads to sharing of mission, vision, and strategy among staff.
- Encouraging communication among staff leads to a decrease in the turnover rate.
- It is possible to make conscious efforts toward stakeholders.

- It results in an improvement in reputation.
- Leader involvement is necessary for the successful implementation of BSC.

First, training programs and department-level BSCs can promote the cascade of strategies. That is, it is possible to share the hospital's mission, vision, and strategy among staff in addition to the perspective on hospital management that tends to be lacking in daily work. This is a result that supports the strategic communication function of BSC.

Second, training programs help promote communication among staff. Training programs involving staff from different departments can eliminate barriers between departments and potentially be used for improving daily work by gaining different perspectives and ideas. This is a result similar to those obtained in several studies on BSC in healthcare institutions (e.g., Refs. [3,68,69]). Although a direct causal relationship has not been identified, the turnover rate at Bethlehem Garden Hospital has been decreasing since the introduction of BSC in 2015 until 2021. That is to say, there is a possibility that communication management using BSC has been effective. The result of a reduced turnover rate may support the research results of [65]. In addition, efficient and smooth communication between management and staff can be achieved by utilizing external experts.

Third, using BSC makes it possible to work on conscious stakeholder communication. The Nursing Department has actively engaged in activities related to stakeholder communication by incorporating stakeholder-oriented communication goals into the department-level BSC. In other words, BSC makes it possible to manage corporate communication. Moreover, publicly disclosing BSC to external stakeholders impacts raising awareness among internal stakeholders. Due to the organization's feature as a hospital, the evaluation of external stakeholders (patients and their families) towards the hospital is closely related to its reputation. Ref. [33] has indicated that the BSC improves patient satisfaction. Indicators related to image and reputation in hospital management are essential [70]. Therefore, internal stakeholders (staff, etc.) need to be aware of performance evaluation indicators even if they may not want to be. Although it initially targeted external stakeholders, communication was then conducted, including internal stakeholders using BSC.

Fourth, using multiple communication channels to convey information about BSC to external stakeholders contributes to forming the organization's reputation. This is a result related to the purpose of corporate communication shown in various literature such as Refs. [24,25]. At Bethlehem Garden Hospital, they have independently constructed a BSC that includes the concept of SDGs and disseminates information about hospital initiatives through their homepage, blog and PR magazine. Through their blog, internal and external stakeholders can learn about why BSC was created and what initiatives the hospital is taking. Communication with stakeholders using multiple communication channels enhances transparency in communication and contributes to the formation of organizational reputation.

Finally, leaders need to be involved to lead BSC to success. This has also been mentioned by Kaplan and Norton [29]. Leadership has been noted as necessary in multiple studies on BSC in healthcare institutions (e.g., Refs. [3,71]). In this case study, the full involvement of the leader was not achieved in the operation of BSC. However, it is believed that the existence of communication channels, such as the Director's presentation and project meetings exerted some impacts on the success of BSC.

## 6. Conclusions

### 6.1. Implications of Research

Through this case study, the authors addressed two research questions. The first was to elucidate the communication management process in a healthcare institution using the BSC based on a case study grounded in the corporate communication framework. To our knowledge, this is the first case study based on the corporate communication framework. The second was to uncover the benefits and drawbacks of implementing the BSC in a hospital from the standpoint of corporate communication. The case of Bethlehem Garden Hospital demonstrates that the BSC can serve as a communication management tool within

and outside the organization. In particular, it is a significant contribution to show that communication management by BSC can help decrease turnover and establish a reputation. The authors obtained evidence from these findings to corroborate the hypothesis that BSC is valuable for communication management, although it is restricted to healthcare institutions. Furthermore, it has been demonstrated that BSC helps enhance corporate communication management.

### 6.2. Limitations and Future Research

As Ref. [72] noted, a single case study has the disadvantage of being prone to a theory that is specific to the case. Bethlehem Garden Hospital, the research site of this paper, can operate BSC with a focus on the Administrative Director due to its relatively small size as a hospital. Even within the same hospital, different communication management may be required for hospitals of different sizes, such as core hospitals in the region. Furthermore, different results may be obtained depending on the country or organization. However, a decreased turnover rate obtained at Bethlehem Garden Hospital indicates that BSC may strongly impact management.

In future research, it will be necessary to clarify how corporate communication management using BSC is related to reputation, performance, and turnover rate. In addition, case studies of communication management using BSC are also required. These studies are essential in demonstrating the usefulness of BSC.

**Author Contributions:** Conceptualization, M.N.; methodology, K.I. and M.N.; investigation, K.I. and M.N.; writing—original draft preparation, M.N.; writing—review and editing, Y.S.H. and K.I.; supervision, Y.S.H. All authors have read and agreed to the published version of the manuscript.

**Funding:** This research received no external funding.

**Institutional Review Board Statement:** Not applicable.

**Informed Consent Statement:** Not applicable.

**Data Availability Statement:** Not applicable.

**Acknowledgments:** The authors want to thank Makoto Kikuchi, Administrative Director, Bethlehem Garden Hospital, for his hospital in conducting this study. This study is a modified version of a presentation from the 18th Annual Meeting of the Japan Association for Healthcare Balanced Scorecard Studies.

**Conflicts of Interest:** The authors declare no conflict of interest.

## Appendix A

The authors present two tables (Tables A1 and A2) utilized in the training program.

**Table A1.** SWOT analysis for exercises.

Bethlehem Garden Hospital SWOT Analysis				
Perspective	Strengths	Weaknesses	Opportunities	Threats
Financial				
Patient				
Internal Process				
Learning and Growth				
(Notes)				

Source: Compiled by the authors.

**Table A2.** Strategy map for exercises.

Strategy map after SWOT analysis	
Financial Perspective	
Patient Perspective	
Internal Process Perspective	
Learning and Growth Perspectives	

Source: Compiled by the authors.

## References

1. Japan Hospital Federation Summary of the Hospital Operation Analysis Survey of 2021 (June 2021 Survey). Available online: <https://www.byo-ren.com/pdf/r3gaiyou.pdf> (accessed on 5 December 2022).
2. Betto, F.; Sardi, A.; Garengo, P.; Sorano, E. The Evolution of Balanced Scorecard in Healthcare: A Systematic Review of Its Design, Implementation, Use, and Review. *Int. J. Environ. Res. Public Health* **2022**, *19*, 10291. [CrossRef]
3. Bohm, V.; Lacaille, D.; Spencer, N.; Barber, C.E. Scoping Review of Balanced Scorecards for Use in Healthcare Settings: Development and Implementation. *BMJ Open Qual.* **2021**, *10*, e001293. [CrossRef] [PubMed]
4. Dobrovič, J.; Gallo, P.; Benková, E.; Čabinová, V.; Urbański, M. Balanced Scorecard Concept as a Tool of Strategic Management and Its Usage in the Construction Industry. *Pol. J. Manag. Stud.* **2018**, *18*, 59–72. [CrossRef]
5. Ito, K. Understanding the Actual Status of Management Systems in Healthcare Organizations. In *Management Systems for Healthcare Organizations*; Ito, K., Ed.; Chuokeizai-sha: Tokyo, Japan, 2021; pp. 2–22.
6. Kaplan, R.S.; Norton, D.P. The Balanced Scorecard: Measures That Drive Performance. *Harv. Bus. Rev.* **1992**, *70*, 71–79.
7. Hoque, Z. 20 Years of Studies on the Balanced Scorecard: Trends, Accomplishments, Gaps and Opportunities for Future Research. *Br. Account. Rev.* **2014**, *46*, 33–59. [CrossRef]
8. Gooneratne, T.N.; Hoque, Z. The Fate of the Balanced Scorecard: Alternative Problematization and Competing Networks. *Qual. Res. Account. Manag.* **2021**, *18*, 255–281. [CrossRef]
9. Laskin, A.V. Nonfinancial Information in Investor Communications. *Int. J. Bus. Commun.* **2016**, *53*, 375–397. [CrossRef]
10. Oliveira, C.; Martins, A.; Camilleri, M.A.; Jayantilal, S. Using the Balanced Scorecard for Strategic Communication and Performance Management. In *Strategic Corporate Communication in the Digital Age*; Camilleri, M.A., Ed.; Emerald Publishing Limited: Bingley, UK, 2021; pp. 73–88. ISBN 978-1-80071-265-2.
11. Guenther, T.W.; Heinicke, A. Relationships among Types of Use, Levels of Sophistication, and Organizational Outcomes of Performance Measurement Systems: The Crucial Role of Design Choices. *Manag. Account. Res.* **2019**, *42*, 1–25. [CrossRef]
12. Rigby, D.; Bilodeau, B. Management Tools and Trends. 2015. Available online: [https://www.bain.com/contentassets/bdbe69e0ca9e4cb58305303ee58fe06d/bain\\_brief\\_management\\_tools\\_2015.pdf](https://www.bain.com/contentassets/bdbe69e0ca9e4cb58305303ee58fe06d/bain_brief_management_tools_2015.pdf) (accessed on 20 June 2020).
13. Kaplan, R.S.; Norton, D.P. Linking the Balanced Scorecard to Strategy. *Calif. Manag. Rev.* **1996**, *39*, 53–79. [CrossRef]
14. Carmona, S.; Iyer, G.; Reckers, P.M.J. The Impact of Strategy Communications, Incentives and National Culture on Balanced Scorecard Implementation. *Adv. Account.* **2011**, *27*, 62–74. [CrossRef]
15. Scholey, C. Strategy Maps: A Step-by-step Guide to Measuring, Managing and Communicating the Plan. *J. Bus. Strategy* **2005**, *26*, 12–19. [CrossRef]
16. Tawse, A.; Tabesh, P. Thirty Years with the Balanced Scorecard: What We Have Learned. *Bus. Horiz.* **2023**, *66*, 123–132. [CrossRef]
17. Spear, S.; Roper, S. Storytelling in Organisations: Supporting or Subverting Corporate Strategy? *Corp. Commun. Int. J.* **2016**, *21*, 516–532. [CrossRef]
18. Meng, J.; Pan, P.-L. Using a Balanced Set of Measures to Focus on Long-Term Competency in Internal Communication. *Public Relat. Rev.* **2012**, *38*, 484–490. [CrossRef]
19. Kaplan, R.S.; Norton, D.P. Using the Balanced Scorecard as a Strategic Management System. *Harv. Bus. Rev.* **1996**, *74*, 75–85.
20. Ritter, M. The Use of Balanced Scorecards in the Strategic Management of Corporate Communication. *Corp. Commun. Int. J.* **2003**, *8*, 44–59. [CrossRef]
21. Huang, Y.S.; Nemoto, M. Communication Tool in Management Accounting: Adapting Jakobson’s (1960) Communication Model. *Humanit. Soc. Sci. Commun.* **2022**, *9*, 316. [CrossRef]
22. Vos, M. Setting the Research Agenda for Governmental Communication. *J. Commun. Manag.* **2006**, *10*, 250–258. [CrossRef]
23. Vos, M. Communication Quality and Added Value: A Measurement Instrument for Municipalities. *J. Commun. Manag.* **2009**, *13*, 362–377. [CrossRef]
24. Cornelissen, J. *Corporate Communications: Theory and Practice*; SAGE Publications: London, UK; Thousand Oaks, CA, USA, 2004; ISBN 978-0-7619-4435-5.
25. Van Riel, C.B.M.; Fombrun, C.J. *Essentials of Corporate Communication: Implementing Practices for Effective Reputation Management*; Routledge: New York, NY, USA, 2007; ISBN 978-0-203-39093-1.
26. Argenti, P.A. *Corporate Communication*, 5th ed.; McGraw-Hill Irwin: Boston, MA, USA, 2009; ISBN 978-0-07-337773-5.

27. Valackiene, A. Efficient Corporate Communication: Decisions in Crisis Management. *Inz. Ekon.-Eng. Econ.* **2010**, *21*, 99–110.
28. Mohamad, B.; Nguyen, B.; Melewar, T.; Gambetti, R. Antecedents and Consequences of Corporate Communication Management (CCM): An Agenda for Future Research. *Bottom Line* **2018**, *31*, 56–75. [[CrossRef](#)]
29. Kaplan, R.S.; Norton, D.P. *The Execution Premium: Linking Strategy to Operations for Competitive Advantage*; Harvard Business School Press: Boston, MA, USA, 2008; ISBN 978-1-4221-2116-0.
30. Grigoroudis, E.; Orfanoudaki, E.; Zopounidis, C. Strategic Performance Measurement in a Healthcare Organisation: A Multiple Criteria Approach Based on Balanced Scorecard. *Omega* **2012**, *40*, 104–119. [[CrossRef](#)]
31. Kondo, T. MEJ Four Dimensional Health Innovation Group Report on the Nature, Characteristics, and Outcomes of the Japanese Healthcare System. *Glob. Health Med.* **2022**, *4*, 37–44. [[CrossRef](#)]
32. Quesado, P.; Aibar Guzmán, B.; Lima Rodrigues, L. Advantages and Contributions in the Balanced Scorecard Implementation. *Intang. Cap.* **2018**, *14*, 186–201. [[CrossRef](#)]
33. Amer, F.; Hammoud, S.; Khatatbeh, H.; Lohner, S.; Boncz, I.; Endrei, D. The Deployment of Balanced Scorecard in Health Care Organizations: Is It Beneficial? A Systematic Review. *BMC Health Serv. Res.* **2022**, *22*, 65. [[CrossRef](#)]
34. Kaplan, R.S.; Norton, D.P. *The Balanced Scorecard: Translating Strategy into Action*; Harvard Business School Press: Boston, MA, USA, 1996; ISBN 978-0-87584-651-4.
35. Vos, M.; Schoemaker, H. *Accountability of Communication Management: A Balanced Scorecard for Communication Quality*; LEMMA Publishers: Utrecht, The Netherlands, 2004.
36. Kádárová, J.; Mihalčová, B.; Kádár, G.; Vida, M. Strategy Map for the Crisis Communication. *Procedia Econ. Financ.* **2015**, *23*, 1119–1124. [[CrossRef](#)]
37. Malina, M.A.; Selto, F.H. Communicating and Controlling Strategy: An Empirical Study of the Effectiveness of the Balanced Scorecard. *J. Manag. Account. Res.* **2001**, *13*, 47–90. [[CrossRef](#)]
38. Ishino, Y.; Kijima, K. Project Management Methodology for Stimulating Strategic Communication in Japan. *Syst. Res.* **2005**, *22*, 209–221. [[CrossRef](#)]
39. Ángel Calderón Molina, M.; Manuel Hurtado González, J.; Palacios Florencio, B.; Luis Galán González, J. Does the Balanced Scorecard Adoption Enhance the Levels of Organizational Climate, Employees' Commitment, Job Satisfaction and Job Dedication? *Manag. Decis.* **2014**, *52*, 983–1010. [[CrossRef](#)]
40. Qu, S.Q.; Cooper, D.J. The Role of Inscriptions in Producing a Balanced Scorecard. *Account. Organ. Soc.* **2011**, *36*, 344–362. [[CrossRef](#)]
41. Busco, C.; Quattrone, P. Exploring How the Balanced Scorecard Engages and Unfolds: Articulating the Visual Power of Accounting Inscriptions. *Contemp. Account. Res.* **2015**, *32*, 1236–1262. [[CrossRef](#)]
42. Al-Nsour, I.A. Planning of Marketing Communication Activities in Jordanian Pharmaceutical Companies Using the Balanced Scorecard. *New Media Mass Commun.* **2019**, *77*, 63–80. [[CrossRef](#)]
43. Goodman, M.B. Corporate Communication: The American Picture. *Corp. Commun. Int. J.* **2000**, *5*, 69–74. [[CrossRef](#)]
44. Kaplan, R.S.; Norton, D.P. *Alignment: Using the Balanced Scorecard to Create Corporate Synergies*; Harvard Business School Press: Boston, MA, USA, 2006; ISBN 978-1-59139-690-1.
45. Issing, O. Communication, Transparency, Accountability: Monetary Policy in the Twenty-First Century. *Fed. Reserve Bank St. Louis Rev.* **2005**, *87*, 65–83. [[CrossRef](#)]
46. Waters, R.D.; Burnett, E.; Lamm, A.; Lucas, J. Engaging Stakeholders through Social Networking: How Nonprofit Organizations Are Using Facebook. *Public Relat. Rev.* **2009**, *35*, 102–106. [[CrossRef](#)]
47. Shin, W.; Pang, A.; Kim, H.J. Building Relationships Through Integrated Online Media: Global Organizations' Use of Brand Web Sites, Facebook, and Twitter. *J. Bus. Tech. Commun.* **2015**, *29*, 184–220. [[CrossRef](#)]
48. Bethlehem Garden Hospital Overview of the Hospital. Available online: <https://www.betohp.net/description> (accessed on 17 June 2021).
49. Ito, K. Implementation of BSC and Its Issues at Long-Term Care Facilities: Case Study of Bethlehem Garden Hospital. *J. Healthc. Balanced Scorec. Res.* **2018**, *14*, 51–59.
50. Edmondson, A.C.; Mcmanus, S.E. Methodological Fit in Management Field Research. *Acad. Manag. Rev.* **2007**, *32*, 1155–1179. [[CrossRef](#)]
51. Yin, R.K. *Case Study Research and Applications: Design and Methods*, 6th ed.; SAGE: Los Angeles, CA, USA, 2018; ISBN 978-1-5063-3616-9.
52. Creswell, J.W.; Hanson, W.E.; Clark Plano, V.L.; Morales, A. Qualitative Research Designs: Selection and Implementation. *Couns. Psychol.* **2007**, *35*, 236–264. [[CrossRef](#)]
53. Jick, T.D. Mixing Qualitative and Quantitative Methods: Triangulation in Action. *Adm. Sci. Q.* **1979**, *24*, 602–611. [[CrossRef](#)]
54. Eisenhardt, K.M. Building Theories from Case Study Research. *Acad. Manag. Rev.* **1989**, *14*, 532–550. [[CrossRef](#)]
55. Sætre, A.S.; Van De Ven, A. Generating Theory by Abduction. *Acad. Manag. Rev.* **2021**, *46*, 684–701. [[CrossRef](#)]
56. Pratt, M.G.; Kaplan, S.; Whittington, R. Editorial Essay: The Tumult over Transparency: Decoupling Transparency from Replication in Establishing Trustworthy Qualitative Research. *Adm. Sci. Q.* **2020**, *65*, 1–19. [[CrossRef](#)]
57. Gioia, D.A.; Corley, K.G.; Hamilton, A.L. Seeking Qualitative Rigor in Inductive Research: Notes on the Gioia Methodology. *Organ. Res. Methods* **2013**, *16*, 15–31. [[CrossRef](#)]



58. Helms, M.M.; Nixon, J. Exploring SWOT Analysis—Where Are We Now? A Review of Academic Research from the Last Decade. *J. Strategy Manag.* **2010**, *3*, 215–251. [[CrossRef](#)]
59. Bethlehem Garden Hospital BSC “Business Plan” Page Renewal. Available online: <https://www.betohp.net/post/2018/04/26/bsc%EF%BC%88%E4%BA%8B%E6%A5%AD%E8%A8%88%E7%94%BB%EF%BC%89%E3%83%9A%E3%83%BC%E3%82%B8%E3%83%AA%E3%83%8B%E3%83%A5%E3%83%BC%E3%82%A2%E3%83%AB> (accessed on 17 June 2021).
60. Bethlehem Garden Hospital Weekly SDGs No.1. Available online: <https://www.betohp.net/post/%E9%80%B1%E5%88%8A%8D%EF%BD%93-%E7%AC%AC1%E5%8F%B7> (accessed on 17 June 2021).
61. Hallahan, K.; Holtzhausen, D.; Van Ruler, B.; Verčič, D.; Sriramesh, K. Defining Strategic Communication. *Int. J. Strateg. Commun.* **2007**, *1*, 3–35. [[CrossRef](#)]
62. Keller-Bacher, J.; Zerfass, A. How Strategic Communication Facilitates the Internationalization of Firms: A Situational Framework. In *Big Ideas in Public Relations Research and Practice (Advances in Public Relations and Communication Management, Vol. 4)*; Emerald Publishing Limited: Bingley, UK, 2019; pp. 1–24. ISBN 978-1-83867-508-0.
63. Kikuchi, M. Efforts of Reforming Organizational Cultures Utilizing BSC: Matching Vectors of Employees in a Small-Scale Hospital. *J. Manag. Account. Jpn.* **2023**, *31*, 85–98. [[CrossRef](#)]
64. Japan Council for Quality Health Care Review Report of H13272. Available online: [https://www.report.jcqh.c.or.jp/detail/id=2186#sinsa\\_kekka](https://www.report.jcqh.c.or.jp/detail/id=2186#sinsa_kekka) (accessed on 17 August 2022).
65. Peri Cignitas, C.; Antonio Torrents Arevalo, J.; Vilajosana Crusells, J. Literature Review on the Effect of Balanced Scorecard on Employee Wellbeing. *Int. J. Bus. Manag.* **2022**, *17*, 103–120. [[CrossRef](#)]
66. Mira, J.J.; Lorenzo, S.; Navarro, I. Hospital Reputation and Perceptions of Patient Safety. *Med. Princ. Pract.* **2014**, *23*, 92–94. [[CrossRef](#)]
67. Argenti, P.A. How Technology Has Influenced the Field of Corporate Communication. *J. Bus. Tech. Commun.* **2006**, *20*, 357–370. [[CrossRef](#)]
68. Hwa, M.; Sharpe, B.A.; Wachter, R.M. Development and Implementation of a Balanced Scorecard in an Academic Hospitalist Group. *J. Hosp. Med.* **2013**, *8*, 148–153. [[CrossRef](#)]
69. Nippak, P.M.; Veracion, J.I.; Muia, M.; Ikeda-Douglas, C.J.; Isaac, W.W. Designing and Evaluating a Balanced Scorecard for a Health Information Management Department in a Canadian Urban Non-Teaching Hospital. *Health Inform. J.* **2016**, *22*, 120–139. [[CrossRef](#)] [[PubMed](#)]
70. Gurd, B.; Gao, T. Lives in the Balance: An Analysis of the Balanced Scorecard (BSC) in Healthcare Organizations. *Int. J. Product. Perform. Manag.* **2008**, *57*, 6–21. [[CrossRef](#)]
71. Trong Tuan, L. From Unbalanced to Balanced: Performance Measures in a Vietnamese Hospital. *Leadersh. Health Serv.* **2012**, *25*, 288–305. [[CrossRef](#)]
72. Gehman, J.; Glaser, V.L.; Eisenhardt, K.M.; Gioia, D.; Langley, A.; Corley, K.G. Finding Theory–Method Fit: A Comparison of Three Qualitative Approaches to Theory Building. *J. Manag. Inq.* **2018**, *27*, 284–300. [[CrossRef](#)]

**Disclaimer/Publisher’s Note:** The statements, opinions and data contained in all publications are solely those of the individual author(s) and contributor(s) and not of MDPI and/or the editor(s). MDPI and/or the editor(s) disclaim responsibility for any injury to people or property resulting from any ideas, methods, instructions or products referred to in the content.