pertaining to indicators of sustainable healthcare institutions in Taiwan. The implementation of corporate governance has the potential to improve the environmental, social, and economic welfare through various initiatives [110].

According to DEMATEL results, within the Learning and Growth (L) perspective, the central roles among other indicators are L4: Rate of Employee Sick Leave and L2: Employee Absenteeism. The finding reveals that the rate of employee sick leave, is a paramount lagging indicator employed to evaluate private hospitals' performance. This is due to its significant impact as the primary "effect-factor" influenced by 37 distinct indicators. According to the strategy map, L4: Rate of employee-sick-leave, L2: Employee Absenteeism and L3: Staff turnover rate are all affected by many other indicators, particularly, P1: Patient satisfaction rate, P2: Patient complaints, P3: Patient retention rate and F1: Return on Investment (ROI).

The indicator with the highest value of C-R, Return on Investment (ROI), exerted the most significant influence on the remaining indicators and was identified as the primary causal factor among them. Moreover, the findings indicate that the proportion of revenue derived from repeat corporate business, the Net Promoter Score (NPS), and resource utilization are significant factors affecting the return on investment (ROI) for private hospitals. These results suggest that enhancing a hospital's reputation and market positioning through cultivating positive relationships with diverse customer segments, as well as optimizing resource utilization, may lead to increased ROI.

In the Customer/Patient perspective (P), P5: Revenue from repeat businesses (corporate business, main effect factor in this perspective), P6: Net Promoter Score (NPS) (main cause factor in this perspective) and P2: Patient Complaints rate are the most central crucial indicators. Furthermore, as per the strategy map, in order to augment the proportion of revenue generated from recurring business, three internal business process indicators have been recognized as having an impact, specifically IP10: Discharge Against Medical Advice (DAMA), IP: 15 Sentinel event rates, and IP16: Legal complaints against the hospital. Furthermore, as per the strategy map, in order to augment the proportion of revenue generated from recurring business, three internal business process indicators have been recognized as having an impact, specifically IP10: Discharge Against Medical Advice (DAMA), IP: 15 Sentinel event rates, and IP16: Legal complaints against the hospital.

In the Internal Business Process Perspective (IP), the strategy map results show that IP16: Legal complaints against the hospital, IP17: Daily staffing vs occupancy, IP1: ER waiting time, IP11: Bed occupancy rate and IP15: Sentinel event rate are the top crucial central indicators of private hospital's performance. The duration of waiting time in emergency rooms is a significant concern that impacts numerous hospitals, leading to patient dissatisfaction. In 2008, a study conducted by researchers in Ontario revealed that prolonged waiting times not only affect patient satisfaction, but also elevate the likelihood of mortality and hospital readmission for patients who have been discharged from the emergency department [111].

The present study reveals that IP1: prolonged waiting times in the emergency room have a significant impact on the turnover rate of staff, frequency of employee sick leave, and availability of training opportunities. These findings suggest that extended waiting periods not only impose physical strain and burnout on staff, but also deprive them of the time required for professional development and training, ultimately leading to elevated rates of turnover and sick leave.

The Prioritization of the Critical Indicators

The study results indicate that the top ten priorities of indicators for the private hospitals are F1: Return on Investment (ROI), F4: Market Share, F3: Net Operating Profit After TAX (NOPAT), P6: Net Promoter Score (NPS), IP16: Legal complaints against the hospital, F2: Net Operating Margin, P5: % of Revenue from repeat business, P2: Patient Complaints/Incidence Rate (%), IP10: Discharge Against Medical Advice (DAMA) and IP18: Resource utilization ($ value of outputs/net operating costs). These ten indicators are deemed to be the most crucial causal factors in the developed strategy map. With regards to the strategy map, it can be

observed that F4: Market Share, exerts an impact on P1: Patient Satisfaction Rate, P3: Patient Retention Rate, and P5: Percentage of Revenue derived from Repeat Business. The findings presented here are consistent with those reported by Wu [2011]. However, it should be noted that while Wu's study identified Market Share as the primary causal factor, this study identifies Return on Investment (ROI) as the most significant factor, with Market Share ranking second in importance.

RECOMMENDATIONS AND MANAGERIAL IMPLICATION

The findings of the study address a previously identified obstacle in the literature regarding the execution of Sustainable Balanced Scorecard (SBSC) frameworks by decision-makers [112]. This obstacle pertains to the qualitative nature of sustainability parameters, which contrasts with the typically quantitative nature of the four traditional perspectives of the Balanced Scorecard (BSC). Consequently, the study developed a SBSC model by identifying a total of 49 performance indicators for private hospitals in Egypt. The adoption of this approach is expected to yield a decrease in the amount of effort and learning curve that private hospital leaders need to undergo in identifying a suitable sustainable performance measurement framework for their respective institutions.

Additionally, DEMATEL method was employed to establish a strategy map by analyzing the causal interrelationships and influence's strengths among the SBSC indicators, based on the synthesized opinions of hospital leaders. The prioritization results suggest a viable approach for hospital administrators to optimize resource allocation towards areas that require the most improvement. The study results indicate some managerial implications as follows:

First, the DEMATEL method can offer practical guidance for prioritizing strategic initiatives of private hospitals, as the causal relationships between all indicators are logically revealed through the systematically-constructed strategy map. Particularly, in situations where there are limitations in terms of time, finances, infrastructure, and human resources, it would be beneficial for managers to prioritize key indicators that hold greater influence over the others. For example, the developed strategy map includes several leading indicators, which are performance drivers that have a specific influence on the one lagging indicator, namely the "Rate of employee-sick-leave." This outcome measure is considered a main effect-factor with a relatively lower priority. These findings suggest that as enhancement of governance control, financial performance, and patient satisfaction enhance, rate of employee sick leave decreases. Consequently, private hospitals can consider the rate of employee sick leave as a significant lagging indicator, which serves as an outcome measure for performance measurement by management.

Second, it is recommended that hospital managers prioritize the examination of interdependencies among indicators, as such interdependencies may result in positive reinforcement among indicators.

Third, the study results indicate that the evaluation of private hospitals' performance is contingent upon several key indicators, including "Governance Control Activities," "Governance Financial Activities," "Non-compliance with laws and regulations," "Return on Investment," "% of Revenue from repeat business," "Net Promoter Score (NPS)," and "Patient Complaints/Incidence Rate". The initial three crucial indicators pertain to the governance perspective of the SBSC, whereas the final three crucial indicators pertain to the customer/patient perspective, with only one indicator (ROI) pertaining to the financial perspective.

Thus, it can be inferred that private hospitals may find it more advantageous to prioritize sustainability and non-financial measures, specifically those within the governance and customer/patient perspectives, as primary outcome measures, rather than relying solely on the financial measures commonly utilized in traditional Balanced Scorecard implementations, as depicted in the top (financial perspective) of the fundamental strategy map template introduced by Kaplan and Norton [113]. Private hospitals should establish strategic objectives based on governance and customer-orientation.

RESEARCH LIMITATION AND OPPORTUNITIES FOR FUTURE RESEARCH

This research is susceptible to the typical constraints of survey-based inquiry, which include: The DEMATEL questionnaire survey, similar to other expert questionnaires, is subject to limitations in responses due to the subjective nature of decision-making that is inherent in human consciousness. Secondly, the formation of an expert panel is bound to lead to selection bias. Thirdly, it is important to note that the subjective evaluations of various experts regarding the distinct SBSC perspectives may exhibit variations. It is possible that the critical indicators chosen by private hospitals for the SBSC may not be applicable to other sectors or institutions.

The degree of cooperation between private hospitals and external researchers is restricted, which limits access to certain information, including performance targets, strategic initiatives, and action plans of private hospitals. Thus, this study focused solely on two elements, namely performance indicators and their significance, within various sectors and institutions. In order to enhance its utility for SBSC developers in the healthcare sector, future research endeavors may extend their scope to encompass additional SBSC components, such as targets and initiatives. Furthermore, further investigation is necessary to determine the feasibility of implementing the proposed SBSC model in various countries and contexts, including both public and private healthcare facilities.

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