Factors Affecting the Operating Performance of General Hospitals

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The purpose of this study was to analyze related factors affecting profitability on general hospitals (300-499 beds). The data were derived from survey by the Korean Hospital Association on 33 hospitals during 10 years (from 1993 to 2002).

Profitability was measured by 3 ratios - net profit to total assets, normal profit to total assets and operating margin to gross revenue - as dependent variables. Independent variables were classified by general factors (ownership, number of bed, period of establishment, region), financial factors (total asset turnover, current ratio, liabilities to total assets, personnel costs per operation profit, material costs per operation profits),

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productivity index (number of daily patient per nurse), the score of quality assurance activity and the time lag score. Multiple regression model was used in this study.

First, Number of bed, region was not statistically significant for profitability. But ownership was affect positively to normal profit to total assets and operating margin to gross revenue. Private hospitals had higher profitability than that of public hospitals.

Second, the score of quality assurance activity was not statistically significant to profitability.

Third, Those hospitals having more daily patient per nurse had significantly higher profitability than the others.

Fourth, Those hospitals having higher proportion in total asset turnover had significantly higher profitability than other hospitals. But liabilities to total assets and liquidity ratio had no difference to the profitability. Those hospitals having higher proportion in personnel costs and material costs per operation profits had significantly lower hospital profitability than others.

Key Words: General hospital, Profitability, Financial ratios

I. 서론

1. 연구배경

우리나라는 그동안 국민의 의료 수요가 증가함에 따라 병원 조직이 대형화되어 가고 있음 뿐 아니라 병원의 기능도 더욱 복잡, 다양화됨에 따라 점차적으로 병원 경영에 대한 관심도가 높아지기 시작하였다. 특히 1977년 의료 보험제도가 도입된 이래 정부의 의료 관련정책들이 빈번하게 변경되고 병원들을 둘러싸고 있는 여러 가지 외부환경요인의 급격한 변화로 인하여 병원 경영상태가 더욱 악화되면서 보다 효율적인 경영관리화 노력들이 다각도로 모색되고 있다.