

## ABSTRAK

### Sintesis Indikator Kelayakan Finansial Rumah Sakit Perguruan Tinggi (*Teaching Hospital*) Kajian Literatur Sistematis dengan Metode Prisma

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Rumah sakit perguruan tinggi (*teaching hospital*) memiliki karakteristik finansial yang berbeda dari rumah sakit komersial karena tidak hanya menjalankan fungsi pelayanan kesehatan, tetapi juga pendidikan klinis, penelitian, rujukan, dan pelayanan publik. Penelitian ini bertujuan untuk mensintesis indikator, metode, dan faktor yang memengaruhi kelayakan finansial rumah sakit perguruan tinggi melalui kajian literatur sistematis dengan metode PRISMA. Sebanyak 49 artikel dianalisis dan diklasifikasikan berdasarkan fokus dominan. Hasil penelitian menunjukkan bahwa kajian kelayakan finansial rumah sakit terbagi ke dalam empat kelompok utama, yaitu investasi awal, investasi tambahan, fasilitas, alat, kapasitas, dan pembiayaan proyek sebesar 30,6%; pendidikan, GME, residen, subsidi, *reimbursement*, dan misi akademik sebesar 28,6%; pelayanan dan operasional finansial rumah sakit sebesar 22,4%; serta efisiensi, *cost differential*, dan struktur biaya sebesar 18,4%. Indikator yang banyak digunakan meliputi NPV, IRR, BCR, *payback period*, *cash flow*, margin, *liquidity*, *debt ratio*, *reimbursement*, dan *efficiency score*. Pada rumah sakit komersial, indikator tersebut terutama digunakan untuk menilai profitabilitas dan pengembalian investasi. Namun, pada *teaching hospital*, indikator yang sama perlu dibaca bersama biaya pendidikan, biaya riset, subsidi, *reimbursement*, hibah, dukungan universitas, serta manfaat akademik. Dengan demikian, kelayakan finansial *teaching hospital* perlu dipahami sebagai keberlanjutan institusi akademik-kesehatan, bukan hanya sebagai kelayakan bisnis rumah sakit.

**Kata kunci:** kelayakan finansial, *teaching hospital*, indikator finansial, PRISMA, rumah sakit perguruan tinggi.

## **ABSTRACT**

### **SYNTHESIS OF FINANCIAL FEASIBILITY INDICATORS FOR TEACHING HOSPITALS THROUGH A SYSTEMATIC LITERATURE REVIEW USING THE PRISMA METHOD**

**By**

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*Teaching hospitals have different financial characteristics from commercial hospitals because they do not only provide healthcare services, but also perform clinical education, research, referral, and public service functions. This study aims to synthesize the indicators, methods, and factors influencing the financial feasibility of teaching hospitals through a systematic literature review using the PRISMA method. A total of 49 articles were analyzed and classified based on their dominant focus. The findings show that financial feasibility studies on hospitals are grouped into four main categories: initial investment, additional investment, facilities, equipment, capacity, and project financing at 30.6%; education, GME, residents, subsidies, reimbursement, and academic mission at 28.6%; hospital service and financial operations at 22.4%; and efficiency, cost differential, and cost structure at 18.4%. The commonly used indicators include NPV, IRR, BCR, payback period, cash flow, margin, liquidity, debt ratio, reimbursement, and efficiency score. In commercial hospitals, these indicators are mainly used to assess profitability and investment return. However, in teaching hospitals, the same indicators need to be interpreted together with education costs, research costs, subsidies, reimbursement, grants, university support, and academic benefits. Therefore, the financial feasibility of teaching hospitals should be understood as the sustainability of an academic-health institution, not merely as the business feasibility of a hospital.*

**Keywords:** *financial feasibility, teaching hospital, financial indicators, PRISMA, university hospital*