

## 醫院因應總額支付制度之策略方案及其相關因素探討

### Factors Associated with Strategic Choices of Hospitals in Response to the Global Budget Payment System

#### 中文摘要

有鑒於健保支付制度之改變，對醫院經營管理之影響甚鉅，因此，各醫院莫不積極採取相對之因應策略。本研究即針對醫院總額支付制度之實施，對醫院因應策略之影響予以探討。主要研究目的在瞭解醫院面對總額支付制度的實施所採取因應策略的類型，並探討影響其策略選擇的相關因素。

本研究依據 Shortell 的理論架構，將醫院的策略類型分為機構層面、管理層面、及技術層面等三類。研究設計採橫斷性研究，使用結構式問卷針對我國地區教學醫院(含)以上的 127 家醫院進行郵寄問卷調查，最後回收之有效問卷共計 75 份，回收率為 59.1%。研究結果顯示，為了因應總額支付制度的實施，樣本醫院在機構層面上採用最多的策略為教育院內同仁瞭解該制度之情形及其影響。在管理層面上，樣本醫院採用最多的策略為加強內部財務管理和建立完善成本會計制度。在技術層面上，樣本醫院採用最多的策略則為建立院際間轉診或轉檢之機制。研究結果亦顯示，醫院權屬別及醫院在總額支付制度實施後住院服務量的變化情形兩個變項，對於樣本醫院在機構層面所採取策略的程度有顯著性的影響力。而醫院評鑑等級、醫院所處市場的競爭程度、及醫院在總額支付制度實施後總營運收入的變化情形等三個變項，則會影響其在管理層面所採取策略的程度。本研究的研究發現對於醫院經營管理者採取適當的策略，以因應環境的變動壓力當有所助益。

#### 英文摘要

Due to the continuous revolutions of the national health insurance payment system, the management of hospitals has been seeking for a better strategy to cope with the changes. The purpose of this study was to explore the factors associated with strategic choices of hospitals in response to the global budget payment system.

This study employed Shortell's model by dividing strategies into three types: institutional-level response, managerial-level response, and technical-level response. This cross-sectional study investigated 127 hospitals in Taiwan (including district teaching hospitals and higher) by sending them structured questionnaires. In the end, 75 hospitals returned the questionnaires, and the response rate was 59.1%. The results of the study indicated that on the institutional-level response to the global budget payment system, most hospitals adopted the strategy of educating their staff more about the revolutions of the global budget payment system. On the managerial-level response, the majority of hospitals adopted the strategy of enhancing their financial

management and constructing a better cost accounting system. Finally, on the technical-level response, most hospitals employed the strategy of establishing a referral system.

The results of the study also showed that strategies on the institutional-level were influenced by hospital ownership and the service volume after the implementation of the global budget payment system. Hospital level, degree of market competition, and change of operating income after the implementation of the global budget payment system were significant indicators of strategies on the managerial-level that hospitals would adopt.