

# 台灣區域級以上醫院多角化策略經營之研究

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## 摘要

自民國九十三年七月一日起健保局正式實行「總額預算制」，「Global budget system」，醫院面臨必須自負盈虧，醫療收入無法提升、醫療成本不斷增加、且醫療機構競爭加劇使得醫院不得不依自己本身的條件做好定位，利用現有資源做最好的經營。多角化經營方式被認為是保障公司最低投資報酬率的現代方法之一，它可分散投資、降低風險，進而促進資源整合，增加經營獲利空間，以減少對健保的財務過度依賴。本研究的目的是探討區域級以上醫院參與多角化經營的現況、並根據現況與不級別分析醫院，是否進行多角化策略經營之關鍵因素，依已進行多角化策略經營之動機與多角化產品類別之探討；並依已採用多角化策略經營不同之動機考量，其認知層面之探討，分析已進行多角化策略經營之醫院，不同級別醫院之經營績效是否存在差異性。本研究證實結果如下：1. 區域級以上已進行多角化之比例為76.4%，均採正面觀點認同醫院有必要採用多角化經營，且傾向與醫療相關經營為主。2. 不同級別的醫院，反映出來的資金多寡與人員數量會有所不同，醫學中心資金與人員比區域醫要高許多，因此在實施多角化策略經營的轉型過程中，區域醫院反映出來的問題比醫學中心要來的多。3. 醫院已進行多角化策略經營之動機層面與多角化類別的影響，均有八成以上表示同意，同時因技術面與策略面影響「相關」多角化經營比「非相關」多角化經營有較高之比例表示同意；而在財務面與人才面影響「相關」多角化經營比「非相關」多角化經營有較低之比例表示同意。4. 多角化經營之醫院將會更有機會與其他業界合作；醫療資源將可達到充分利用，開源節流，以致於更有經費可擴大醫療服務範圍，造福人群。而在醫院規模300-599床之醫院，對於多角化經營可分擔財務風險及減少對健保財務依賴較認同；並且多角化經營之醫院其員工更有另外發展機會及創新的動力及思維。5. 在技術考量之經營績效指標中，醫學中心與區域醫院並無存在差異性，可是在策略考量及財務考量之績效指標中，醫學中心比區域醫院差，值得後續再研究探討。

關鍵詞：相關多角化，非相關多角化，總額預算制。

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