

Human Resource and Financial Management Strategies of Hospitals in Collaboration with BPJS (A Systematic Literature Review)

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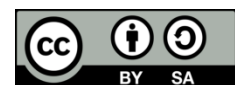
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ABSTRACT

This study is a systematic literature review of 25 studies discussing hospital management in Indonesia during the National Health Insurance (JKN) era and collaboration with the Social Security Administering Body (BPJS) Health. The focus of the review includes financial management, human resource management (HRM), business strategies, service quality, and claim issues. The synthesis of results shows that in the financial aspect, cost efficiency strategies, receivables optimization, and service diversification contribute to increased revenue and cash flow stability; however, discrepancies in INA-CBGs tariffs increase the risk of bankruptcy, especially for small hospitals. In the HRM aspect, continuous training, transformational leadership, and adaptation to BPJS regulations have proven to reduce patient complaints and improve employee performance. The implementation of JKN has increased patient volume and service accessibility but has pressured profit margins and revenue per patient. Effective business strategies include service diversification, innovation, process digitalization, and strengthening partnerships with BPJS. The main challenges lie in claim issues due to incomplete documentation, slow verification, and differences in diagnosis codes, which negatively affect hospital cash flow. This review confirms that the integration of financial and HRM management, supported by integrated information technology, is key to the sustainability of hospital operations in the JKN era.

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1. Introduction

Collaboration between hospitals and the Social Security Administering Body (BPJS) Health is a strategic component in the implementation of the National Health Insurance (JKN) in Indonesia. Since its enactment in 2014, this scheme has become the backbone of financing health services covering the majority of the population. In practice, the success of JKN implementation at the hospital level is highly influenced by the effectiveness of human resource management (HRM) strategies and financial management that can ensure service

quality, cost efficiency, and operational sustainability. These two aspects are interconnected, as the quality of services heavily depends on HRM performance, while financial stability affects the hospital's ability to meet operational needs and service development.

However, realities on the ground show several obstacles faced by hospitals in partnership with BPJS Health. Common problems include INA-CBGs tariff limitations that do not correspond to actual costs, delays in claim payments, high administrative burdens in verification, and the need to improve the competencies of health workers to meet quality standards. Additionally, fluctuations in BPJS regulations and demands for digitalization of the claims process add complexity to management, requiring adaptive strategies involving coordination among HR, finance, and medical service units.

These conditions broadly impact healthcare service quality and system sustainability. Challenges in HRM can reduce productivity and motivation of health workers, which in turn affects patient satisfaction. Meanwhile, cash flow imbalances due to claim payment issues may disrupt operations, medical equipment investment, and quality improvement programs. The urgency of this research lies in the importance of understanding how hospitals can design HRM and financial management strategies aligned with BPJS mechanisms to maintain effective and equitable service continuity.

Although various studies discuss hospital management and partnerships with BPJS, most previous research has focused on single aspects such as financial efficiency or medical workload analysis without examining the strategic linkage between HRM and finance within an integrated management framework. This leaves a gap in understanding integrative strategies that can optimize hospital performance in the JKN ecosystem. Therefore, a comprehensive study integrating both aspects based on recent empirical evidence is needed.

This study, through a Systematic Literature Review (SLR) method, aims to identify, classify, and synthesize recent research findings (2021–2025) related to hospital HRM and financial management strategies in the framework of cooperation with BPJS Health. This approach allows mapping patterns, gaps, and policy recommendations that can serve as references for hospital management and health policymakers. Thus, the research results are expected to provide practical and theoretical contributions to strengthening hospital performance in the JKN era.

2. Research Methods

The qualitative research methodology used in this study involves several important stages. First, in data collection, the study explores various types of literature sources relevant to the topic. The selection criteria for choosing the literature include considerations of publication period, relevance to the theme of sustainability, and the credibility of the sources. After carrying out the selection process using specific keywords such as "Human Resource Management Strategy," "Hospital Financial Management," "BPJS," "JKN," and "National Health Insurance," and filtering based on the years 2021–2025, the study found 25 articles to be reviewed further. The search for previously published articles was conducted through

online sources including journals from Higher Education Institutions in Indonesia, Google Scholar, Sinta, and Health Management Journals.

The next process is data analysis, which involves the collection, review, and analysis of the selected publications. This analytical technique enables the researcher to gain deeper insights into the researched topic and obtain a rich understanding related to the sustainability issues under study. This study also employs a Systematic Literature Review (SLR) approach. The protocol stages used as a basis or guideline are based on the PRISMA Protocol, which consists of identification, screening, and inclusion phases.

Furthermore, thematic analysis in the Systematic Literature Review (SLR) is the qualitative analysis method used to identify, analyze, and report patterns (themes) within the systematically collected literature data. Its primary aim is to organize complex literature data and highlight key themes emerging from previously published research. This study adopts the systematic stages of SLR analysis because it follows similar procedures, starting from defining the research objectives, formulating research questions, developing a search strategy for data collection, and conducting an analysis with the findings of previous research studies.

3. Results and Discussion

Results

The article search was conducted from literature databases of Higher Education Institutions in Indonesia, Google Scholar, Sinta, and Health Management Journals using the keywords “Human Resource Management Strategy,” “Hospital Financial Management,” “BPJS,” “JKN,” and “National Health Insurance.” A total of 100 articles (published between 2021 and 2025) were obtained, consisting of:

- a. 100 articles relevant to the subject areas of “Management, Hospital,” “Human Resource Management,” “Financial Management,” “BPJS,” and “JKN.”
- b. 65 articles that were accessible.
- c. 12 articles of the Systematic Literature Review type.
- d. 20 articles of the general Literature Review type.
- e. 56 empirical research or case study articles.
- f. 12 conceptual or academic opinion articles.

A screening process was conducted as the next step. The screening of articles involved examining the full text for alignment with the research keywords. As a result, 25 articles were selected for this study. Therefore, based on the research methodology applied to the 100 identified research articles, 25 relevant research articles were selected to be used as literature review studies, with the flowchart presented as follows.

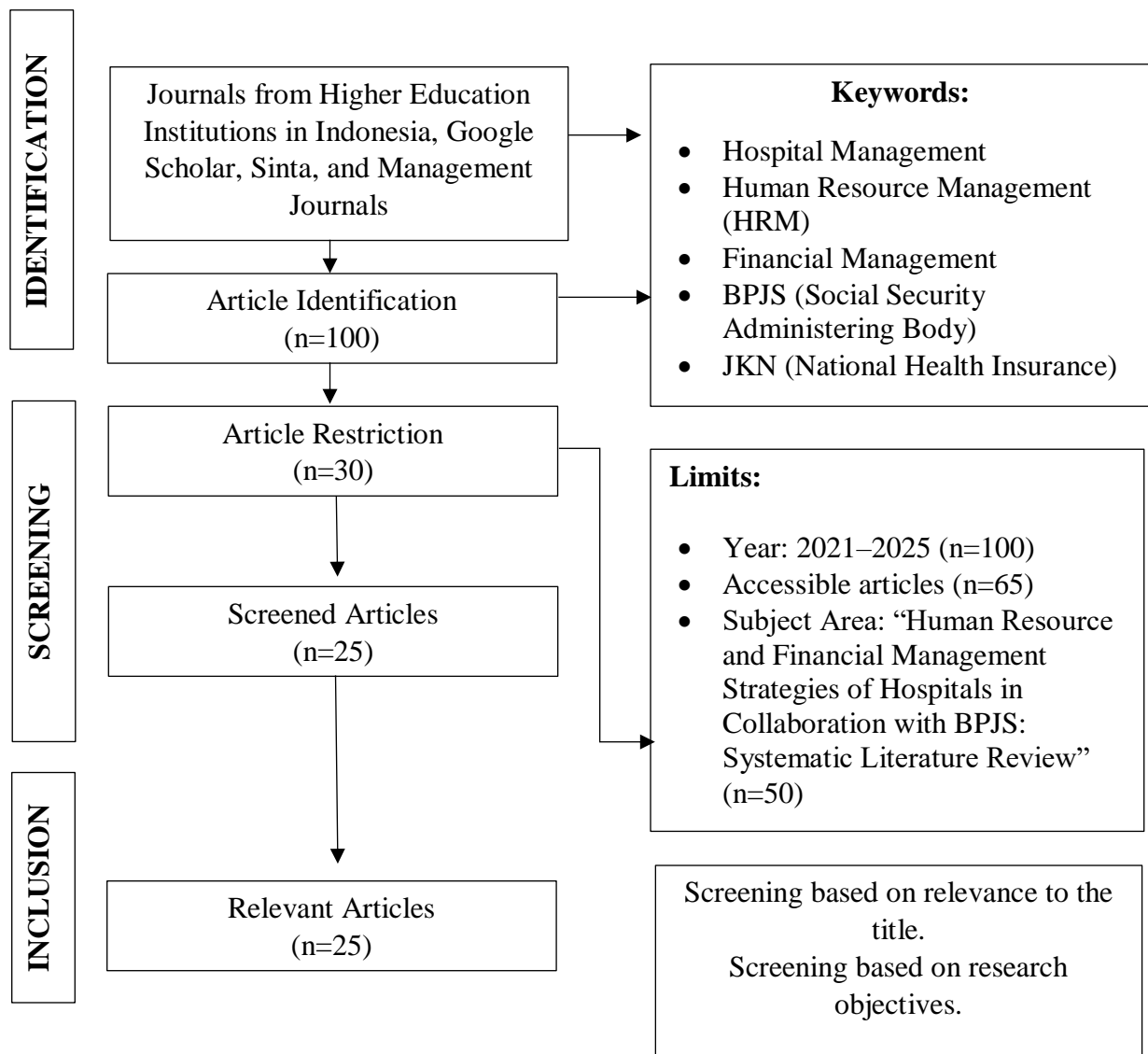


Figure 1. PRISMA Flowchart of the Research Data Process

After obtaining 25 research articles, the frequency of the number of articles by year is presented as follows.

Table 1. Frequency of Articles Based on Publication Year 2021–2025

Publication Year	Article Frequency
2021	4
2022	4
2023	6
2024	8
2025	3
Total	25

Table 2. Results of Previous Research Reviews 2021–2025

No	Researchers	Research Objective	Research Method	Research Results
1	Guntur Christian Putra Ndolu, Purwadhi, Rinawati (2025)	Analyze financial management strategies of Betun NTT border buffer hospital to increase revenue	Qualitative case study	Strengthening cost efficiency and adding strategic services increased hospital revenue
2	Annisa Dwi Magistra Ramadhani et al. (2024)	Identify innovations in HR management focusing on leadership and employee development 2019–2024	Literature review	Innovations based on continuous training and transformational leadership positively impact HR performance
3	Shafira Panduwinata, Anita Akhirruddin (2022)	Measure financial management efficiency through receivables turnover for BPJS patients at Benowo Hospital	Quantitative descriptive	BPJS receivables turnover rate affects hospital liquidity and cash flow stability
4	Nabila Dwi Sukmawati, Dwi Ermayanti Susilo (2023)	Analyze management control system and internal control impact on financial performance in Jombang Hospital	Quantitative analysis	Management and internal controls significantly positively affect financial performance
5	Yuliana (2025)	Assess hospital HR management strategies in the BPJS era to minimize patient complaints	Literature & field study	Adaptive HR management toward BPJS regulations reduces patient complaints
6	Wiwik Lestari et al. (2021)	Analyze hospital performance before and after JKN era	Quantitative descriptive	JKN era increased patient visits but reduced hospital profit margins
7	Wilman Larest Manuel Manopo, Neneng Susanti (2025)	Predict hospital bankruptcy risk due to INA-CBGs tariff discrepancies	Predictive analysis (Altman Z-Score)	Tariff mismatches increase bankruptcy risk, especially in small hospitals

No	Researchers	Research Objective	Research Method	Research Results
8	Hindun Mursyid (2024)	Analyze JKN implementation impact on performance at RS XYZ in Depok	Quantitative regression	JKN implementation increased patient numbers but affected hospital cash flow
9	May Rabiulyati, Atik Nurwahyuni (2023)	Review hospital efficiency strategies in the JKN era	Literature review	Efficiency achieved through service digitalization, cost control, and resource optimization
10	Deden Hidayat, Adang Bachtiar (2024)	Analyze inpatient cost control management of BPJS Health patients	Quantitative cost analysis	Strict control of inpatient costs maintains hospital financial health without reducing service quality
11	Karmilasari, Zaenal Basri, Adi Putra Pratama (2024)	Evaluate economic impact of JKN at RSUD Tenriawaru, Bone	Quantitative descriptive	JKN increases patient volume but reduces revenue per patient
12	Raynaldy Budhy Prabowo et al. (2021)	Review business strategies of B-type hospitals from Universal Health Coverage perspective	Empirical qualitative study	Service diversification and BPJS collaboration effectively maintain hospital sustainability
13	Purwadhi et al. (2024)	Analyze effect of strategic management policies on hospital competitiveness in JKN era	Systematic literature review	Appropriate strategic policies significantly impact hospital sustainability and competitiveness
14	Andi Nimah Sulfiani (2021)	Examine good governance implementation in BPJS Health services in Palopo	Qualitative study	Transparency and accountability principles need improvement

No	Researchers	Research Objective	Research Method	Research Results
15	Erlia Safa Maulida, Achmad Djunawan (2022)	Identify causes of pending inpatient BPJS claims at Universitas Airlangga Hospital	Qualitative case study	Main factors: incomplete documents, slow verification, diagnosis code differences
16	Ris Akiril Nurimansjah, Kasmad Kamal (2022)	Analyze information transparency of BPJS Health services in Palopo	Qualitative analysis	Information openness is suboptimal, affecting public trust
17	Wayan Ary Santiasih et al. (2021)	Identify causes of pending BPJS claims at RSUD Dr. RM Djoelham Binjai	Qualitative case study	Main issues: delayed document completion and patient data verification
18	Aghesta Intan Nugraheni et al. (2023)	Evaluate JKN program in Indonesia through literature review	Literature review	JKN expands healthcare access, but hospital cost burden increases
19	M. Dwi Setiawan et al. (2022)	Analyze JKN health service quality (Systematic Review)	Systematic literature review	Service quality impacted by HR shortages, high patient loads, and claim process efficiency
20	Atik Nurwahyuni (2023)	Review hospital efficiency strategies in the JKN era	Literature review	Efficiency achieved through HR optimization, digitalization, and cost control
21	Agnes Ratna Saputri, Maggie Juntiven Manik (2024)	Review integrated information system implementation in hospital financial management	Qualitative case study	Integrated information systems improve accuracy and speed of financial reporting
22	Ade Sri Mariawati et al. (2023)	Review hospital business strategies in JKN era	Literature review	Adaptive strategies include cost efficiency, service

No	Researchers	Research Objective	Research Method	Research Results
				innovation, and BPJS collaboration
23	Purwadhi et al. (2024)	Analyze effect of strategic management policies on hospital competitiveness in JKN era	Systematic literature review	Adaptive strategic policies to JKN regulations improve hospital competitiveness
24	Azizah, Tria Siti Nur (2023)	Review BPJS claim issues in hospitals	Literature review	Claim problems mostly due to document completeness and slow verification processes
25	Adam Ridwan	Review health service quality at Chasan Boesoirie Ternate Hospital during JKN implementation	Qualitative descriptive study	JKN implementation expanded service access but presented service speed challenges

The table contains 25 studies discussing hospital management and performance in the JKN/BPJS era from various perspectives, including finance, human resources, business strategy, and claims issues. Several studies focus on financial management and efficiency, such as the study by Guntur Christian Putra Ndolu et al., which shows that cost efficiency and the addition of strategic services can increase revenue, and the research by Shafira Panduwinata and Anita Akhirruddin, who found that the turnover rate of BPJS receivables affects hospital liquidity. There are also studies highlighting the risk of bankruptcy due to INA-CBGs tariff mismatches, such as the research by Wilman Larest Manuel Manopo and Neneng Susanti.

In the HR field, the research by Annisa Dwi Magistra Ramadhani et al. emphasizes the importance of continuous training and transformational leadership for improving performance, while Yuliana finds that HR adaptation to BPJS regulations can reduce patient complaints.

Other studies examine the impact of JKN on hospital performance and finances, such as Wiwik Lestari et al., who found an increase in patient visits but a decline in profit margins, and Karmilasari et al., who noted rising patient volume accompanied by decreased revenue per patient. Business strategies in the JKN era are also highlighted, as in the study by Raynaldy Budhy Prabowo et al., which shows that service diversification and collaboration

with BPJS effectively sustain hospitals, or the research by Ade Sri Mariawati et al., which underscores the importance of efficiency, service innovation, and adaptive strategy.

A dominant issue is BPJS claim problems, with many studies, including Erlia Safa Maulida and Achmad Djunawan's, identifying key obstacles such as incomplete documents, slow verification, and differences in diagnosis codes. Service quality and good governance implementation also receive attention, for instance, Andi Nimah Sulfiani's study highlights the need to improve transparency and accountability, while M. Dwi Setiawan et al. point out barriers to quality due to HR limitations and complex claim processes.

Overall, the research results indicate that JKN increases patient access and drives hospital management innovation. However, challenges such as declining profit margins, claims issues, and high administrative burdens remain. Effective strategies include cost efficiency, digitalization, HR optimization, service diversification, and strengthening partnerships with BPJS.

Table 3. Summary of Previous Research 2021-2025

No	Research Theme	Main Focus	Example Studies & Findings
1	Hospital Financial Management & Efficiency	Increasing revenue, maintaining liquidity, cost control, predicting bankruptcy risk	Ndolu et al. → Cost efficiency & strategic services increase hospital revenue. Panduwina & Akharruddin → BPJS receivables turnover affects cash liquidity. Manopo & Susanti → INA-CBGs tariff mismatches increase bankruptcy risk for small hospitals. Hidayat & Bachtiar → Inpatient cost control maintains hospital finances without sacrificing quality.
2	Human Resource Management and Leadership	Adaptation to BPJS regulations, employee development, transformational leadership	Ramadhani et al. → Continuous training & transformational leadership improve HR performance. Yuliana → HR adaptation to BPJS reduces patient complaints.
3	Impact of JKN/BPJS on Hospital Performance & Finance	Changes in patient volume, revenue, profit margins	Lestari et al. → JKN increases patient visits but decreases profit margins. Nurimansjah & Kamal → BPJS information transparency is suboptimal. Karmilasari et al. → Patient volume rises while revenue per patient declines.
4	Hospital Business Strategies in the JKN Era	Service diversification, cost efficiency, innovation, collaboration with BPJS	Prabowo et al. → Service diversification & collaboration sustain hospital operations. Mariawati et al. → Adaptive strategies include efficiency, innovation, and BPJS partnership.

5	BPJS Claim Issues	Pending claims, document completeness, slow verification, diagnosis code discrepancies	Maulida & Djunawan → Document completeness & slow verification are main barriers. Santiasih et al. → Delays in documentation & patient data verification. Azizah & Nur → Claims hindered by administrative and verification problems.
6	Service Quality & Good Governance	Transparency, accountability, quality of service under JKN scheme	Sulfiani → Good governance needs improvement in BPJS services. Setiawan et al. → Service quality hampered by limited HR and complex claims process. Ridwan → JKN expands access but service speed remains a challenge.

Discussion

The results of the systematic review indicate that hospital HRM and financial management strategies in collaboration with BPJS are influenced not only by internal hospital policies but also by national regulations, claim payment mechanisms, and the dynamics of the relationship with BPJS. The qualitative approach through a systematic literature review reveals three key findings: (1) HRM strategies for service quality improvement, (2) financial management adaptive to the INA-CBGs system, and (3) integration of both within the hospital sustainability framework.

a. HRM Strategies

The literature confirms that a major challenge in BPJS cooperation is the high patient load with fixed claim tariffs, requiring hospitals to enhance HR efficiency and productivity without compromising service quality. Some identified strategies include:

- 1) Competency Strengthening: Training based on clinical pathways, quality control, and claim management; clinical and administrative training to accelerate claim processes and reduce rejection rates.
- 2) Workload Management: Application of workload indicators (WISN) to adjust healthcare staffing ratios; workload redistribution through task shifting and utilization of support health workers.
- 3) Performance-Based Compensation: Implementation of KPI-based incentives to increase healthcare worker productivity; linking service speed and accuracy with remuneration incentives.
- 4) Organizational Culture Development: Encouraging teamwork, effective communication, and technology integration; aligning with educational research on AI where critical insight skills and structured workflows are keys to success.

b. Financial Management Strategies

Cost control strategies impact healthcare workers' workload. Financial challenges arise from discrepancies between actual service costs and INA-CBGs tariffs. Literatures identify several strategies:

- 1) INA-CBGs Claim Optimization: Implementation of electronic verification systems and claim digitalization to expedite payments; optimizing coding and claims to ensure all services conform to BPJS standards.
 - 2) Cost Control: Operational cost management through efficient use of medicines, medical devices, and logistics; applying ABC-VEN analysis and Cost Containment to minimize waste.
 - 3) Revenue Diversification: Developing income sources beyond BPJS, such as premium services or collaboration with private insurance.
 - 4) Fraud Prevention: Establishment of Quality and Cost Control Teams (TKMKB) and internal medical audits.
 - 5) As educational technology studies advise, hospitals need to critically evaluate data and avoid dependence on a single revenue source.
 - 6) Multiple Revenue Streams: Development of non-JKN services and private insurance partnerships to reduce dependence on BPJS.
- c. Integration of HRM and Financial Management
- Integration of HRM and financial strategies is critical for hospital success. Skilled HR in claim management and operational efficiency directly affect hospital finances. The literature emphasizes synergy between HRM and finance management, for example:
- 1) Joint training for financial and medical staff to understand BPJS regulations.
 - 2) Use of hospital information systems (SIMRS) integrating service delivery, claims, and financial data in real-time.
 - 3) Performance evaluation considering clinical and cost-efficiency aspects simultaneously.
 - 4) This integrative approach resembles the active learning concept in education, where primary actors (health workers and management) are actively involved in analyzing processes and outcomes for continuous improvement.
- d. Managerial Implications
- Balance is needed between financial targets and service quality.
- 1) Investment in HR is a long-term strategy to reduce the risk of claim rejections.
 - 2) Close collaboration with BPJS through regular communication forums can minimize claim disputes.
5. Limitations
- Some analyzed literature focused on public hospitals or type B and C hospitals, so results may not fully reflect challenges faced by private or type A hospitals. Additionally, few studies have explored digital technologies (e.g., AI) to support claims processes and financial management.

4. Conclusion

The review results indicate that the success of hospitals in cooperating with BPJS Health in the JKN era heavily depends on the ability to harmoniously integrate human resource management (HRM) and financial management strategies. In HRM, the key to success lies in enhancing the competencies of healthcare workers through clinical and administrative training, proportional workload management, performance-based incentives, and fostering an organizational culture that is collaborative and adaptive to technology. Meanwhile, in financial management, effective strategies include optimizing INA-CBGs claims through digitalization and electronic verification, controlling operational costs via resource efficiency methods, diversifying income sources beyond BPJS, and implementing fraud prevention mechanisms through strict audits and quality-cost controls.

The JKN/BPJS system expands patient access and drives innovation in hospital services and management. The integration of HRM and financial management determines the sustainability of hospital operations. Cooperation with BPJS faces challenges such as shrinking profit margins, claim issues, high administrative burdens, and elevated HR demands.

Effective strategies for collaboration with BPJS include cost efficiency, digitalization, HR optimization, service diversification, and robust BPJS partnerships. The use of integrated information systems that link service delivery, claims, and financial data in real-time, along with joint training for medical and financial staff, has proven to strengthen coordination and efficiency. Managerial implications emphasize the need to balance financial targets with service quality, invest long-term in HR development, and maintain intensive communication with BPJS to minimize claim obstacles.

Collaboration with BPJS Health requires hospitals to adopt adaptive and innovative HRM and financial management strategies. HR strategies such as competency enhancement, performance management, and workload control must run parallel with financial strategies including cost control, claims optimization, and fraud prevention. The successful implementation of these strategies will determine hospitals' sustainability within the JKN ecosystem.

However, this review also identifies limitations, notably that most studies focus on type B and C hospitals and there is limited exploration of advanced technologies, such as artificial intelligence, to support claim process efficiency and financial management. Therefore, further research integrating technological perspectives with HRM and financial strategies across diverse hospital types is crucial to strengthen healthcare performance and sustainability in Indonesia.

5. Recommendations

Hospitals should develop HR Development Plans tailored to JKN service needs.

Implement Hospital Management Information Systems (SIMRS) for integrated HR and BPJS claims data management.

Apply the Balanced Scorecard as a tool to measure HR and financial performance simultaneously.

Enhance coordination with BPJS on regulations and improvements to INA-CBGs tariffs.

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