STRATEGY IN ANTICIPATING THE HOSPITAL'S FINANCIAL CONDITION DURING THE COVID-19 PANDEMIC

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ABSTRACT
The registration section is the front line of health service activities in
health care facilities. There are many obstacles that occur in the
registration section for various reasons. The limited workforce in the
registration section is one of the causes of these obstacles. This study
aims to analyze how many workforces needed in the medical record unit
at the registration section of the Tanjungsari Medika Clinic based on the
workload. This research is a descriptive research with observation and
interview data collection methods. This study also uses the WISN
(Workload Indicators Staffing Needs) method. WISN is a method used
to calculate labor requirements based on workload. The data sample in
this study was the number of patient visits at the Tanjungsari Medika
Clinic for the period of July 2020 - June 2021, which amounted to 21619
outpatient visits and 3332 observation patient visits. From the results of
the calculations in this study, it can be concluded that it is necessary to
add 1 more person in the medical record unit at the Tanjungsari Medika
Clinic in order to achieve quality health services with a qualified workforce as well.

Introduction

Coronavirus-19 (COVID-19) has been declared a world pandemic by WHO on March 2020 (World Health Organization, 2020). COVID 19 disease is caused by the Coronavirus there is transmitted between humans and animals. This virus and disease are known to have originated in the city of Wuhan, China since December 2019. As of 9 June 2021, the number of cases of COVID-19 in the world continues to increase. Based on world data, it is found that the number of patients 174 million confirmed COVID-19 with 3,76 million deaths (Napitupulu, 2021).

Handling COVID-19 cannot be separated from the role of the central government and government area. As stated in Law Number 44 of 2009 about Hospitals, one of the responsibilities of local government is to guarantee the financing of emergency services in hospitals due to disasters and extraordinary events (Sanjoto et al., 2019). COVID-19 is an extraordinary event that is happening in the world. This triggered all hospitals both government and private to think hard about handling the pandemic that occurred.

In the current condition, the hospital functions as a venue for medical treatment and health recovery services following with home service standards illness is urgently needed. Public and private hospitals are required to provide optimal service to confirmed patients so that it is expected patients recovered and there was no wider transmission (Ramadhini, 2021).

Health financing is the amount of the allocation of funds that must be provided by certain parties to be used in health efforts as needed individuals, groups, and communities

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(Asante Antwi et al., 2021). The financing of good health is closely related to cost control performed (Boserup et al., 2020). Good cost control begins with the right budgeting system (Rosko et al., 2020). As for the budget of a good hospital can be reached through the assessment of the hospital's financial performance (Jatnika et al., 2021). This is what will affect the financial strategy that will be taken and carried out in the face of the pandemic.

WHO indicates that 100 million people can become poor as a result of paying for health services and 150 million people face difficulty paying for these health services (Obrenovic et al., 2020). International hospitals and healthcare facilities are facing formidable financial challenges related to the COVID-19 pandemic. According to the Association of Hospitals in America, the estimated monthly revenue decline for hospitals and other healthcare facilities is between 50 and 202 billion dollars (Boserup et al., 2020).

Strategy is a comprehensive plan that shows specifically options that must be taken by someone in every possible situation faced as well as how the organization views the outside world (Prinja & Pandav, 2020; Rasanathan & Evans, 2020). Three strategies must be run by a financial manager, namely strategic planning, strategic management, and strategic thinking (LoGiudice et al., 2020). Hospital financial condition is strongly influenced by patient visits (Chamorro-Petronacci et al., 2020). Visits of patients with non-covid-19 diseases during the pandemic decreased compared to before the pandemic.

This affects the financial dynamics of the hospital. In the face of the COVID-19 pandemic, Hospitals are at the forefront of the battle against COVID-19. The "severe" financial pressures faced by many hospitals, one of which is due to increased costs due to COVID-19 (Gandasari & Dwidienawati, 2020). Therefore, in this systematic review, the author is interested in discussing the hospital strategy in anticipating the hospital's financial condition carried out by hospitals in various countries in facing the COVID-19 pandemic.

Research Method

The search strategy for this review was in line with the PRISMA flow diagram from The PRISMA 2020. Five databases used for literature search were ProQuest, Science Direct, Scopus, Springer Link, and JSTOR, with the date last searched of December 31, 2020. Search terms included were "Strategy hospital", "Strategy financial hospital", "Pandemic", and "COVID-19". The research question is "What are the hospital's strategies to improve financial conditions in the face of the COVID-19 pandemic?". The research question was formulated based on the PICOS strategy (Table 1).

PICOS				
Problems (P) The low number of patient visits disrupts the hospital's condition				
Intervention (I)	Hospital strategies			
Comparison (C)	-			
Outcome (O)	Increase the number of patient visits to the hospital and improve the hospital's financial condition			
Study (S)	All types of a hospital-based study			

Table 1 PICOS

A. Eligibility Criteria

We included studies within 2020, type of research articles published in the field of public health and hospitals related to the COVID-19. Research articles that can be accessed in the full article either published or unpublished, observational studies (Cross-sectional, Case-control. Cohort) or interventional studies Controlled (Randomized Trials). Meanwhile, we excluded studies that national and international research articles relating to the COVID-19 non-pandemic hospital financial strategy.

B. Study Selection

Studies were eligible for inclusion if they were peer-reviewed English articles, published from January 1, 2020, to December 31, 2020, and were conducted in the hospital. Studies were excluded if the published hospital strategy was not related to the COVID-19 pandemic and article writing does not use English.

C. Article Screening and Data Extraction

Literature searches are retrieved from eight databases based on search terms and uploaded to Mendeley Reference Manager to check for duplicates. Remove duplicates and filter the title and abstract of the article. Those who have abstracts that meet the criteria are screened in full text. The literature references retrieved were also screened to obtain relevant articles. Articles obtained from these reference screenings are classified as research through other methods in the PRISMA flowchart. Literature search, title, abstract screening, data extraction, and quality assessment were carried out by VV and MT under the guidance of PS. Disagreements between authors are resolved through discussion.

D. Risk of Bias

The risk of bias was assessed using the Risk of Bias in Systematic Reviews (ROBIS) assessment tool from Cochrane. Studies were judged into three criteria, i.e. low risk of bias, high risk of bias, and unclear, based on four domains of bias. Three study7,10,11 showed a low risk of bias and another ten studies had a high risk of bias (Table 2).

	Table 2 Risk of Bias							
		Types Of Bias						
N o	Study	Study Eligibility Criteria	Identification And Selection Of Studies	Data Collection And Study Appraisal	Synthesis And Findings	Overall Risk Of Bias		
1	Eric, R.	Low	Low	Low	Low	Low		
2	O'Reilly - Shah	Low	Low	Low	Low	Low		
3	Kaye, et al.	Low	Low	Low	Low	Low		
4	Boserup, et al.	Low	Unclear	High	Low	High		
5	Prinja, et.al	Low	Low	Low	Unclear	High		
6	Sundara raman	Low	Low	Low	Low	Low		
7	Wang, et al.	Low	Low	Low	Low	Low		
8	Phillips, et al.	Low	Low	Low	Low	Low		
9	Giudice	Low	Low	Low	Low	Low		

	1, et all					
10	Sharpe, et al.	Low	Low	Low	Low	Low
11	Turner, et al.	Low	Low	Low	Low	Low
	Schneid					
12	er	Low	Low	Low	Low	Low

Result and Discussion

A. Result

59 articles were identified via database search and 11 duplicates were found and removed. After the screening of titles, abstracts, and full-text articles, a total of nine articles were included in this review (Figure 1 and appendix 1).

1. Study Characteristic

All included studies used a qualitative design. One study was

conducted in the radiology unit and the rest were carried out in hospital management regarding strategies to support an optimal health system during the COVID-19 pandemic. The study sites varied, with most of the studies originating from the United States (eight studies), followed by two studies from India, two studies from China, and one study from Israel.

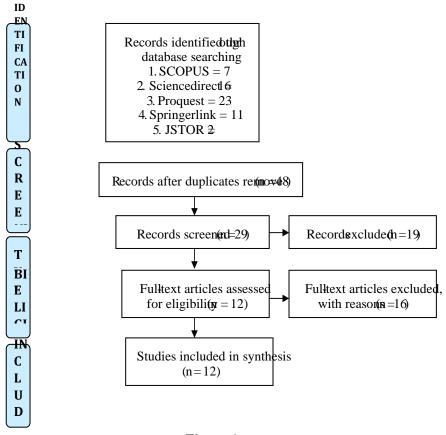


Figure 1 Prisma Flow Diagram

2. Strategic of Hospital During COVID-19 Pandemic

There are many challenges for hospitals to survive the COVID-19

pandemic. These challenges can come from managerial and clinical aspects. One of the problems from the managerial aspect is the unstable financial condition of the hospital due to a decrease in patient visits. Ouick comprehensive response and in creating a hospital strategy is urgently needed to restore financial stability which has begun to falter during the pandemic. This systematic review aims identify hospital strategies in to anticipating the hospital's financial condition during the pandemic. Based on several references (see Appendix 1), there are several appropriate strategies used by several countries to anticipate the financial condition of hospitals. These strategies have proven to be able to repair and regenerate the hospital system that was already running before the pandemic and restore the financial stability of the hospital.

a. Leadership Style Change For the COVID-19 Pandemic Era17–19

An effective leader is a leader who can know when to lead, can influence followers to support the interests of the organization, can provide direction, can set goals to answer the challenges being faced, and is responsible for achieving these goals, and can influence change for continuous improvement. The leadership factors needed in dealing with a pandemic include leaders who are brave and care about the needs of others, have a good communication strategy so that they can carry out effective communication in а simple, empathetic, directed, and sustainable manner, have mutual respect, and have the awareness to change and be able to respond to changes quickly accompanied by making the best decisions for the organization.

Clinical leaders in a hospital are required to be able to improve

the quality of health services and be oriented to patient recovery. Improving the quality of service, takes а good work culture. teamwork, good ability or skill in leading and managing the team so that the goals can be achieved. These clinical leaders can be doctors and nurses. A nursing manager must be able to lead nurses to be able to follow the changes that occur during a pandemic.

The COVID-19 pandemic that has occurred in the world illustrates a phenomenon of change that occurs rapidly and tends to be unpredictable. This is following with several terms that are often used. namely Volatility, Uncertainty. Complexity, and Ambiguity. The pandemic incident that occurred shocked all related countries in the field of health services, especially hospitals. In a pandemic situation, leaders are required to have a quick response in making decisions so that they have a clear long-term vision regarding the handling of COVID-19. The leadership that must be possessed by each hospital can be divided into 2, namely leadership from the managerial aspect and the clinical aspect. Both must go hand in hand so that the hospital's vision and mission can still be achieved even during a pandemic. But there are still many in reality, hospitals have not been able to respond to this pandemic quickly so that it affects hospital operations.

Leadership from a good managerial aspect in responding to the COVID-19 pandemic must fulfill several things including having high accountability, being able to create a comfortable work culture, forming multidisciplinary work teams, forming new systems thinking related to pandemics, and implementing continuous organizational learning. Meanwhile, leadership from the clinical aspect must be able to have the right way to include patient interests in every policy, be able to carry out continuous clinical audits. continuously improve clinical effectiveness, be able to make clinical risk management related to COVID-19, continue to prioritize professional education and development of all clinical staff. sustainably.

According to (Kotler & Keller, 2012), a manager must be able to have several attitudes in dealing with the COVID-19 pandemic, including:

- 1. Knowing and developing nursing care for COVID-19 patients.
- 2. Knowing and studying the characteristics of the SARS COV-2 virus to be able to apply it in prevention and in serving patients.
- 3. Know and learn critical reasoning related to the care of COVID-19 patients.
- 4. Outline and be aware of isolation procedures throughout the patient's health care system in hospitals starting from health workers, patients, and patient's families.
- 5. Have Ownership of Quality and Safety Education for Nurses (QSEN) at various hospital levels. QSEN competencies in patient care, teamwork, and collaboration, practice-based,

quality improvement, and patient safety.

- 6. Able to analyze the health system that is running and undergoing changes in the hospital according to the standards of WHO, CDC, State, Joint Commission, Universities and Schools of Nursing.
- 7. Must be able to determine professional standards that will be adhered to at all levels of the hospital to reduce the spread of COVID-19 infection in hospitals.
- 8. Quick, precise, and comprehensive decision-making.
- 9. Have a high sense of responsibility in complying with the quality and safety measures that have been made so that they can become other nurses in providing care to COVID-19 patients.

Since 2018, America has created a coalition of nurses, namely The Nurses on Boards Coalition. This coalition was created to bring together nursing and national organizations to build healthier communities in the United States to ensure that nurses' voices are heard at the decision-making level. In the pandemic era, for example, the coalition functions as a forum to create nurses who can lead in managing COVID-19 at various levels of the health system. Its activities include advocating for the fulfillment of PPE for all nurses working in health services and setting standards for nursing codes of professional behavior during an unusual medical condition, namely the COVID-19 pandemic.

In addition, improving the health care system, especially hospitals during a pandemic, can be implemented through a balance between clinical and managerial leadership. As was the case in India, Lebanon, and Canada, the decision made by the clinical leadership was to suspend all non-urgent elective surgeries and this decision was approved by management. This is an example of a leader who can respond quickly to a pandemic. With the suspension, the hospital will allocate more nurses to the care of COVID-19 patients. This has been proven to have affected the hospital's financial condition for the better.

The success of leadership in dealing with the COVID-19 pandemic is largely determined by the involvement of clinical and nonclinical activities. In addition, the role of service leaders in supervising the policies, rules, and standards that apply in hospitals determines also greatly the sustainability of hospitals during the pandemic. In other words, hospital leaders must be able to follow the flow of changes that occur and always conduct reviews related to programs that take place during the pandemic, so that hospitals can continue to achieve their vision and mission and financial conditions will remain stable.

3. Social Media Strategy 10,13,20

The COVID-19 pandemic has emerged as one of the most common diseases in world history, causing a global health emergency. In the era of technology 4.0, one of the social aspects that greatly affect the financial condition of hospitals is the use of

social media. Structural equation model theory explains that there is a relationship between social media exposure, awareness, information exchange, and preventive behavior in determining the presence or absence of social media exposure with disease prevention behavior.

The use of social media as a means of providing information related to COVID-19 is very helpful in the pandemic era. As we all know, all activities during this pandemic must implement health protocols, including hospital activities. This is what makes hospitals must have innovation by using technology 4.0 assistance related to the health services provided. Various innovations related to the use of social media to increase patient visits, were able to restore cash flow stability and the overall financial condition of the hospital. The innovations made by several hospitals include:

- a. Using telemedicine as information media patients for regarding doctor's schedules and facilities owned by hospitals, providing information related to the prevention and handling of COVID-19 in hospitals and scientific activities as promotive advice.
- b. Using the whats app/messenger/short message service (SMS) application for registration, so that patients don't have to wait long in the hospital and reduce contact with other patients to consult with doctors.

An empirical investigation was also carried out in Pakistan. The results of the study of 500 respondents stated that there was a relationship between exposure to social media and prevention behavior indirectly through awareness and exchange of

information. This is certainly very community helpful for the in implementing health protocols in hospitals. That way, there will be no accumulation of poly and ER patients in Pakistani hospitals. So that the implementation of health protocols in hospitals runs smoothly. That way, the flow of hospital polyclinic services will be better and reduce the hospital's burden of disinfecting the polyclinic area.

But there are problems in the use of social media. The media not only preaches related to the pandemic and its prevention correctly, but there are also many hoaxes circulating. This makes people anxious and afraid to get health services at the hospital. This has an impact on the hospital's cash flow. Therefore, it is hoped that each hospital will be able to use social media as a means of correct information so that it can help open up public knowledge and insight regarding COVID-19 and its prevention. it is hoped that there will be an increase in the number of patient visits and restore the stability of cash flows and the overall financial condition of the hospital.

4. Funding allocation system (Stevens et al., 2020)

A self-managed survey was conducted between April 1, 2020 to April 30, 2020 in Galicia. The results obtained are that the hospital has decreased the number of patients, where health services are only provided to patients in an emergency. This is due to the lack of available PPE. In addition, the results of research conducted by anesthesiologists in Europe in handling global surgical cases due to the COVID-19 pandemic were also obtained. The study was conducted by collecting data using the mobile application "Anesthesiologist" (RStudio) which was commonly used during 2018-30 June 2020. The results obtained were a decrease in the number of patients with surgical cases. This decision was taken due to the high operational burden of hospitals in providing health care for COVID-19 patients so that the allocation of hospital funds focused on providing services for COVID-19 patients. In addition, the hospital must also be able to allocate some of the hospital's funds to the flagship program owned by the hospital. To support this, several ways are taken to reduce or even eliminate funding allocations to programs that are not related to COVID-19 services, namely:

- a. Postponement of investment in medical devices that do not support COVID-19 patient care.
- b. Delays in infrastructure repairs that are not prioritized.
- c. Postponement of maintenance of non-mainly medical and non-medical devices.
- d. Re-negotiating the payment for medical equipment rental.
- e. Reducing interest rates for unpaid hospital debt.
- f. Not conducting CME or HR training during the pandemic.
- g. Not recruiting personnel during the pandemic.
- h. Postponing the provision of old-age and death insurance for health workers.

The things mentioned above were carried out by recalculating hospital financing units and refocusing budget efficiency on services for COVID-19 patients. For example, in India and Israel, there are government policies related to providing hospital waivers, by providing financial guarantees for the care of COVID patients and providing compensation to health workers who died during the pandemic. This helps the hospital in managing its finances so that the allocation of funds that were originally given for death insurance has been guaranteed by the government.

In addition, hospitals in America and Canada are continuously advocating for the government. The advocacy is related to several things, including:

- a. Withholding payroll tax and income tax.
- b. Hospital loan interest deduction.
- c. Suspend financial liquidity for a period of two to three months.

Some of the things above, if done, will slightly reduce the burden of spending that has been allocated to the service of COVID-19 patients so as to be able to stabilize financial conditions during the COVID-19 pandemic.

5. Strategies for rejuvenating income during and after COVID-199 (Gordon et al., 2020)

To survive a pandemic, hospitals must be able to balance their books and generate income beyond their usual funding. The cost savings of health services carried out by hospitals during the COVID-19 pandemic can be done through selective centralization or administrative regionalization. The selective centralization in question is to focus hospital finances on financing COVID-19 patients related to health workers to the facilities and infrastructure needed, delaying elective surgery, and suppressing financing related to managerial aspects.

There are several strategies for rejuvenating income during a pandemic, namely:

- a. Reducing hospital operating costs as efficiently as possible.
- b. Reviewing the hospital's strategic business plan.
- c. Carry out innovations in health services, for example the use of telemedicine.
- d. Modify hospital behavior to maintain business continuity.
- e. Shortening hospitalizations for non-COVID patients so that BOR can increase.

The things mentioned above are summarized in hospital governance. During this pandemic, the main strategy taken by hospitals is to establish good hospital governance. it aims to create quality control and cost control so that the health services provided can be efficient.

6. Restructuring the emergency system (Wang & Wang, 2020)

The emergency department is one of the main doors for income generation for hospitals. The occurrence of the COVID-19 pandemic requires hospitals to restructure their emergency systems on an ongoing basis. Some of the strategic steps that can be taken are:

- a. Modify SOPs related to ER services, for example by changing the triage criteria.
- b. Improve the required infrastructure.
- c. Redesign the room and add an isolation room in the emergency department to accommodate COVID-19 patients.
- d. Shorten the response time of UGD.
- e. Prepare reserve posts outside the ER to accommodate COVID patients so that they do not stay in contact with non-COVID patients for too long. This has been done in China. The main thing to do is to restructure the national health emergency system,

namely to form a team to control and make policies related to the incidence of COVID-19. The most important thing is to build many of hospital posts in the form of square cabins and provide medical personnel and adequate equipment to serve as a shelter for COVID-19 patients before receiving treatment rooms or requiring referrals to hospitals with more complete facilities. With these several strategies, hospitals are greatly helped so that expenses for COVID-19 services can be minimized.

- f. Conducting a SWOT analysis to get recommendations for solutions to problems that may occur in the ER.
- 7. Health Policy

related Many policies to handling and preventing COVID have been formed by the government, especially in Indonesia. However, along with the development of the SARSCov2 virus variant. the differences in effects and the severity of the effects, making existing policies must continue to be evaluated and revised. This has happened in Indonesia, the guidelines for the management of COVID-19 have been revised 3 times, and related to the preventing guidelines for and controlling COVID-19, they have been revised 4 times.

This is a clear sign that COVID-19 is a significant and continuous challenge to the setting of health priorities and health policies in individual countries around the world. At the beginning of the pandemic, several low- and middle-income countries (LMIC) have reviewed and produced several criteria that are used to determine health policy priorities during the pandemic. These criteria include cost-effectiveness, equity of service, appropriateness of services provided, and political considerations in each country. To meet these criteria, an institution that functions as a center for studies related to health policy is needed, as in India the Agency for the Assessment of Health Technology (HTAB) has been established. This institution was formed to provide support by seeking evidence related to evidence of policy making. According to this agency, there are three criteria for a country to be able to provide recommendations in terms of health policy, namely maximizing resource allocation, equity in health care and utilization, and reducing own spending.

The pandemic places healthcare particularly providers. healthcare workers, at higher risk of exposure. Health care providers must begin to think about and implement mitigation strategies while protecting their health workers from being infected with COVID-19. Therefore, by applying the efficiency principle, new health policies are needed during a pandemic, including those related to the protection of health workers such as the fulfillment and adequacy of PPE infection equipment, control. chemoprophylaxis, providing additional incentives, and caring for health workers. suffering from COVID-19, until the death of a health worker. This is very important so that health service providers, including health workers, feel safe and protected in carrying out their duties during the pandemic.

Several policies made by the government to assist hospitals in stabilizing financial conditions include: 1. Fulfilling hospital facilities and

infrastructure in COVID services.

- 2. Meeting the shortage of health workers in charge of dealing with COVID-19.
- 3. Requesting health insurance in collaboration with hospitals to immediately pay claims that have been billed or at least provide an upfront payment of 30 to 50% of the total claim.
- Provide emergency hospitals and wider quarantine areas, so that COVID-19 patients without symptoms and mild symptoms do not accumulate in hospitals.

B. Discussion

The COVID-19 pandemic has had a devastating effect on hospital revenues. This condition is exacerbated by the existence of several provisions from the government regarding the postponement of elective operations. In an emergency, most of the general public avoid going to the hospital as a precaution. A higherthan-expected financial deficit, together with irreversible cost fixes, will result in hospitals becoming highly dependent on refinancing and financial support, resulting in hospital financial instability.

The management approach to establish a stable financial condition is to reduce unnecessary costs and improve planning and implementation, especially regarding the hospital's financial thinking and leadership style. Both of these things must be evaluated immediately so that decisions can be made immediately in preventing financial deficits that will continue to occur. The thoughts and leadership styles of hospital leaders are expected to always be aligned, balanced, focused, and qualified in terms of handling COVID-19 and Non-COVID-19 so that COVID-19 does not become a burden to the financial stability of the hospital. One way that can be taken to improve the financial stability of hospitals is to focus on treating COVID-19 patients and reducing the number of elective surgeries as has been done in several countries, namely India, Lebanon, and Canada. By doing this, it is proven that hospitals in the three countries have increased hospital financial stability during this pandemic.

The current technological era is the era of technology 4.0. In this era, the use of social media can affect the financial condition of the hospital. Some theories suggest that there is a relationship between social media exposure, awareness. information exchange. and disease prevention behavior. With these theories, social media can be used as policymakers in each hospital in dealing with COVID-19. This is the basis that hospitals must be "technology literate" so that the number of hospital visits remains stable and does not decrease during the pandemic. As seen today, news related to the COVID-19 outbreak is the most in-demand. The media is not only reporting on health but also social and economic issues during the pandemic. This impact is especially felt in the hospital. With so much fake news circulating about COVID-19, people are afraid to come to the hospital. This will gradually disrupt the hospital's cash flow so that the hospital has difficulty controlling its finances. The use of social media as a means of correct information is expected to help hospitals increase the number of patient visits and restore cash flow stability and overall hospital financial condition.

There is a major problem that most hospitals have in dealing with COVID-19. This problem is the lack of readiness of every health facility around the world, including hospitals. This unpreparedness includes the lack of isolation and nonisolation treatment rooms, inadequate medical equipment, and medicines to nonmedical equipment and supplies such as

sanitation. This unpreparedness has made COVID-19 in several countries including Indonesia continue to increase. In addition, this unpreparedness is influenced by the existing health financing in the country. As is the case in India, the main challenge faced is related to the delivery of public services using an understanding of the health system. But India has responded quickly to the pandemic. India can immediately implement a comprehensive health care system, improve the quality of health insurance, and increase the capacity of COVID-19 patients in each hospital. The health financing system adopted by each country is inseparable from the economic sector. With the COVID-19 pandemic, all healthcare services. especially hospitals, are facing financial the difficulties during COVID-19 pandemic. The decline in inpatient visits to emergency units, outpatient clinics, and inpatients to patients requiring elective surgical procedures has burdened hospitals due to high costs for COVID-19 patients. To anticipate this, an active role and cooperation from hospitals, local governments to the central government are needed so that hospital finances are stable again. Hospitals should jointly conduct advocacy related to the financial condition experienced by the government so that there is a policy that can improve the current financial condition. In addition, the government must also be able to continue to provide support to hospitals in terms of fulfilling medical devices, medicines, and other resources in the face of financial pressures that occur.

Another and the main option that must be done apart from doing some of the things above to improve the financial stability of the hospital is to apply a SWOT analysis like what was done in China. The COVID-19 pandemic has made hospital operations and services change instantly, requiring special attention. A detailed analysis of the implementation of SWOT measures is expected to be able to produce priority plans that can be immediately followed up in the face of the ongoing pandemic. By doing a SWOT analysis, it is hoped that every hospital will be able to maintain the quality and quality of services so that the pandemic can end soon.

CONCLUSION

In terms of systems thinking for decision making, several hospital strategies are needed to survive this pandemic, namely a change in leadership style in terms of financial management by not only focusing on COVID-19 but being able to improve essential services for other diseases so that preparedness is needed and better pandemic response. quickly and comprehensively by using an integrated understanding of the health system in every hospital stakeholder. For this reason, hospitals can also allocate sufficient funding according to accurate COVID-19 data through adequate technological capacity, besides that hospitals must also be able to maintain a balance that be achieved through can selective centralization administrative or regionalization to reduce hospital operational burdens. through connectivity. In the era of digitalization and disruption, innovation is very much needed in terms of marketing strategies through social media and also having innovation. Another very important innovation is carried out so that the pressures faced by hospitals can be overcome by using a SWOT analysis during the COVID-19 pandemic.

Based on this analysis, it is necessary to take innovative steps taken by each hospital regarding the financial conditions faced to re-realize financial stability in the era of the ongoing pandemic.

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