

Financial Performance and Profile of Brazilian Hospitals

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Abstract

The literature on data envelopment analysis (DEA) of hospital efficiency has used absolute data to approach financial and operating indicators, either separate or combined. This study stratifies a sample of Brazilian hospitals using financial and operating indicators to investigate their performance, based on financial liquidity ratios and levels of indebtedness against their profitability and return on investments. The models obtained in the analysis show that the level of indebtedness and the operating margin are determinants of efficiency, but they may be overrun by debt capital and return on investments, depending on installed capacity.

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Biography

The Mariana Guerra works in University of Brasilia, Brasilia, Brazil.