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| RESEARCH ARTICLE

Business Process Management in Financial Performance

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| ABSTRACT
Business process management (BPM) is a system that aligns activities with customer needs. Understanding its effects on financial performance in sectors like healthcare remains elusive. This analysis focuses on Shiraz University and examines data from its financial managers to assess how BPM influences financial performance. Data shows that 65.2% of respondents were male, and 55.49% had a master's degree or higher. Findings confirm that BPM significantly affects financial performance, with a path coefficient of 0.881 and a significance level of 15.383. The impact of guideline and method changes had a coefficient of 0.422 and a significance value of 3.7021, while changes related to electronic patient records had a coefficient of 0.476 and a significance value of 4.334. These results can guide healthcare managers and decision-makers in viewing process improvement as a crucial tool for enhancing financial performance.

| KEYWORDS
Business, Performance Management, Financial

| ARTICLE INFORMATION

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1. Introduction

Business Process Management (BPM) is an exhaustive management method that prioritizes maximizing organizational operations and processes (Lei et al., 2022). This approach helps organizations align their activities with customer needs while automating processes to enhance efficiency and effectiveness (Abduljabbar et al., 2022). BPM is essential in improving financial and operational performance, especially in large and complex organizations such as universities and healthcare centers (Alotaibi & Liu, 2017). The topic of BPM holds particular importance today due to the financial and managerial challenges experienced by organizations. In the healthcare sector, the quality of services directly impacts community health, and any shortcomings in these services can lead to serious consequences (Liu & Chen, 2024). Therefore, optimizing processes and enhancing financial performance in this domain has become a top priority. Neglecting BPM and process optimization can result in adverse outcomes. Healthcare organizations may encounter serious financial challenges, leading to a decline in service quality and customer dissatisfaction (Jacob & Gokbel, 2018). This issue can also diminish the organization's credibility, resulting in a shortage in market share and financial revenue (Suša Vugec et al., 2019). Ultimately, this situation can lead to severe crises in the healthcare sector, jeopardizing community health. Given these challenges, organizations need to recognize BPM as a key tool for

improving financial performance and service quality in addition to adopting effective strategies for its implementation (Himeur et al., 2021).

Earlier investigations have established that business procedure management (BPM) positively affects the financial performance of organizations without considering the implementation challenges and environmental factors affecting these effects (Himeur et al., 2022). In the healthcare sector, several problems (such as resource constraints and resistance to change) prevent the full exploitation of the benefits of BPM (Abduljabbar et al., 2021). To address this problem, we will implement a comprehensive approach in this research that includes a deeper analysis of the long-term impacts of BPM on financial performance, identifying influential variables, reviewing implementation experiences from different organizations, and providing practical solutions for healthcare managers. This approach can help clarify the ambiguous aspects of previous research and pave the way for fundamental improvements in the discipline of BPM and financial performance in healthcare organizations. There has been extensive research on business process management (BPM) and its impact on the monetary performance of organizations. However, there is a significant research gap in understanding the specific effects of BPM on fiscal performance in the healthcare context. This gap is crucial because it relates to the relationship between process optimization and service quality improvement in healthcare organizations and has implications for the health of the community and the economic efficiency of these organizations. Addressing this research gap is crucial because it provides a rationale for filling this space in the existing knowledge and can help develop better models for implementing BPM in healthcare organizations. The theory of Dynamic Process Management refers to the idea that organizations must continuously and flexibly adapt their business processes to align with environmental changes and customer needs. This approach not only focuses on the static optimization of processes but also emphasizes continuous improvement and the ability to respond quickly to new challenges and opportunities. With a theoretical focus, this will speed up the changes in the market and the high expectations that will arise due to the quality of services and making a financial refund.

This study intends to determine the impact of business process management on the financial performance of Shiraz University of Medical Sciences and Health Services. To achieve this objective, the first step is to consider the effect of BPM implementation on the financial performance of healthcare organizations and gather insights from financial managers regarding the effectiveness of these practices. Key indicators related to BPM, including guidelines, treatment procedures, and electronic records, are analyzed, and their relationship with financial results is studied. Next, the relationship between BPM practices and profitability indicators, such as return on investment, will be quantified. The analysis will inspect how the demographic characteristics of respondents affect financial results, followed by practical recommendations for enhancing BPM practices in healthcare organizations. This approach can assist in improving the grade of services and the overall efficiency of the university.

2. Literature review

Business Process Management (BPM) is a comprehensive strategy for optimizing operations in organizations, especially in the healthcare sector. This concept has been developed based on customer needs and service quality. It is necessary to increase organizations' efficiency and usefulness (Yang et al., 2022). Kalhori and Haji-Heidari (2012) state that BPM can have positive effects on the financial performance of healthcare centers, as process automation and the benefit of transmission technology can lead to cost reduction and improved service grade (Kalhori & Haji-Heidari, 2012). Also, Schmiedel et al. (2014) identified elements such as customer satisfaction, organizational collaboration, and employee commitment as critical indicators of BPM success (Schmiedel et al., 2014). Himeur et al. (2021) Financial constraints and their effects on service quality and managerial decision-making have not been thoroughly examined (Himeur et al., 2021). Pourshahid et al. (2009) There is a pressing need to analyze the specific effects of BPM methods on internal processes and human interactions in healthcare organizations (Pourshahid et al. 2009). Helbin and Van Looy (2021) showed that influential factors such as customer satisfaction and organizational collaboration could play a noteworthy role in the success of BPM. At the same time (Helbin & Van Looy, 2021). Pranata et al. (2023) Financial challenges and their impact on service quality and management decisions remain underexplored in many organizations (Pranata et al., 2023). Abunadi and Kumar's (2021) study examined how Business Process Management (BPM) positively impacts the financial arrangement of healthcare centers, demonstrating that process automation and information technology use can reduce costs and enhance service quality (Abunadi and Kumar, 2021). Baloch et al. (2022) emphasized the need to examine the specific effects of BPM methods on internal processes and human interactions in healthcare organizations (Baloch et al., 2022). One of the significant weaknesses in the BPM literature is the insufficient attention given to the operational and cultural challenges associated with the realization of dynamic process management theory. According to Helbin and Van Looy (2021), many studies have focused on theoretical impacts and conceptual models but have overlooked real challenges, such as resistance to change and a shortage of human resources (Helbin & Van Looy, 2021). The article by Levina and Bobrik (2013) on the benefit of social network analysis to make a response to the Information Directorate through a friendly means of gaining a strong knowledge base. Dard (Levina & Bobrik,2013). Existing literature has rarely paid attention to the human aspects and employee interactions in BPM implementation, while research by Hrabal et al. (2021) shows that these aspects play a key role in the success or failure of management processes and require deeper investigation (Hrabal et

al., 2021). Some research has not paid attention to the financial effects of dynamic process management theory on organizational accomplishment. Suša Vugec et al. (2019) have examined the relationship between business process management and corporate performance management (Suša Vugec et al., 2019).

Research Gap and Novelty

A review of the existing literature shows that despite significant advances in business process management (BPM) and its positive effects on organizations' financial performance, there are essential research gaps in the specific impacts of BPM on financial performance in the healthcare sector. Most previous studies have focused on general aspects of business process management (BPM), and its distinct impacts on service quality improvement and process optimization in healthcare organizations have not been fully explored. This gap is significant because it is associated with the relationship between process optimization and its effects on public health and the economic efficiency of healthcare organizations. Implementation challenges such as the absence of resources and resistance to change are not adequately addressed and prevent the full benefits of BPM from being fully exploited. Thus, this investigation seeks to seal this opening by providing a comprehensive approach, examining the long-term consequences of BPM on financial performance, identifying influential variables, and analyzing performance experiences from different organizations. The innovation of this study is that it focuses on Shiraz University of Medical Sciences and analyzes data from financial managers, thereby examining the effects of BPM in the healthcare field in more detail. Also, this study seeks to provide practical solutions for healthcare managers to enable them to use BPM as a key tool to improve financial performance and service quality. This approach can help develop better models for implementing BPM in healthcare organizations and increase awareness about its importance in improving financial performance and service quality.

3. Methods

This research is a descriptive survey type of research. According to the subject, nature, and research questions, in terms of purpose, it is applied research conducted in 2024 at the Shiraz University of Medical Sciences and Health Services. It is an organization with a specific purpose. It is also a type of correlational research in field studies and terms of its implementation.

The statistical population of the research consists of all the senior managers of the financial department (director or vice president of finance and administration, director of monetary affairs, vice president of fiscal matters, director of revenue) of the university, including educational and therapeutic hospitals, faculties, growth centers, and research centers, totaling 340 people. The minimum required sample size calculated from Cochran's formula is 181 people who were selected in a purposeful way to understand the research problem. For this purpose, according to the previous knowledge of the society, the researcher selected informed individuals in an evaluative manner to achieve his goal (i.e., a deep understanding of the phenomenon of interest) when this method limited the number of qualified individuals in the field under study. The research data collection tool is a questionnaire used in the business process management section from the questionnaire of Yarmohammadian (Yarmohammadian et al.., 2013) and for measuring financial performance from the questionnaire of Hernaeus et al. In examining the individual characteristics of the sample group collected through the questionnaire, the gender distribution of the respondents includes men with 2.65% and women with 8.34%. In the age distribution, the highest frequency related to the age between 41 and 50 years, with 33.33%, and the lowest was the age above 50 years, with 16.7%.

Regarding the level of education, the respondents have a master's degree or higher, 49.55% have a diploma, and 8.24%. Also, regarding work experience, the highest frequency is related to those with more than 20 years of service, with 40.34%, and the lowest is between 11 to 15 years, with 68.9%. In the description of the answers to the specialized questions, the average in the business process management variable was 4.446, and the standard deviation was 0.574, which were 4.198 and 0.663 in the financial performance variable, respectively. List unwavering quality, merged legitimacy, and unique legitimacy utilized to check the instrument's fit. The study tests intelligent PLS software to perform structural equation modeling and analyze the data.

4. Results

Understanding the consistency of a measurement tool in yielding the same results under identical conditions is crucial. Cronbach's alpha serves as a standard measure for assessing the reliability of constructs, typically ranging from (0) to (+1). A value closer to (+1) indicates higher reliability of the questionnaire. In Table (1), Cronbach's alpha values for all variables were calculated and found to be above 0.7.

Table 1: Convergent validity and reliability of the measurement tool

Row	Variable	Cronbach's Alpha	Composite Reliability	Average Variance Extracted
1	Reforms Related to Guidelines and Treatment Procedures	0.910	0.927	0.633
2	Reforms Related to Electronic Patient Records	0.918	0.929	0.646
3	Profitability of Treatment Centers	0.736	0.845	0.737
4	Return on Investment	0.837	0.902	0.755
5	Value Added	0.833	0.899	0.750

For numerical analysis of the data in Table (1) related to the simultaneous validity and reliability of the measurement tool:
Reliability
a Cronbach's Alpha: This measure indicates the internal reliability of the measurement tool.
-Values above 0.7 are usually considered valid.
-All variables in Table (1) have values above 0.7, which indicates adequate internal validity of the tool.
Composite Reliability
• Composite Reliability: Similar to Cronbach's Alpha, this measure measures reliability, and values above 0.7 usually indicate good reliability.
-All variables have values above 0.8, which indicates good reliability.
Average Variance Extracted
-AVE: This measure indicates the amount of variance shared between variables. Usually, values above 0.5 are desirable for AVE.
-The variable Profitability of Treatment Centers has the highest value with an AVE of 0.737.
-Other variables also have appropriate values, indicating the high quality and validity of the constructs.
ComposReliability (CR) is a modern alternative to Cronbach's alpha, which is employed to evaluate the reliability of constructs using the PLS method (Bao et al., 2023). Still, according to the correlation of their constructs, these values in all variables are determined more than the quorum. That is, 0.7 is determined. Finally, the size of the factorial values of the research items was more than 0.5, indicating the validity of the research constructs.
The average variance extracted (AVE) reflects the average variance that each construct shares with its indicators, which are the factor loadings used for measurement. Simply put, AVE indicates the level of correlation between a construct and its indicators; a higher AVE suggests a better fit. This measure assesses how effectively the measurement structures within each category demonstrate strong and adequate correlation. The average AVE values for the variables should be greater than 0.5 for convergent validity.
The examination of divergent validity using the Fortel-Larker method involves a correlation matrix. For a variable to demonstrate high divergent validity, it must show a more significant distinction between its observables related to other variables. Each variable's square root is the Average Variance Extracted (AVE) (Hrabal et al., 2021). exceeds the highest correlation of that variable with any other variable. The values shown in Table 2 demonstrate adequate divergent validity.

Table 2: Validity values of divergence

Row	Variable Name	Reforms Related to Guidelines and Treatment Procedures	Reforms Related to Electronic Patient Records	Profitability of Treatment Centers	Return on Investment	Value Added
1	Reforms Related to Guidelines and Treatment Procedures	0.796	-	-	-	-
2	Reforms Related to Electronic Patient Records	0.701	0.804	-	-	-
3	Profitability of Treatment Centers	0.786	0.790	0.858	-	-
4	Return on Investment	0.770	0.774	0.760	0.868	-
5	Value Added	0.786	0.790	0.731	0.821	-

Numerical analysis of the data in Table (2) related to divergent validity values:
Divergent validity indicates that the measurement tool can identify significant differences between distinct variables.
In Table (2), the values presented indicate how each variable is related to other variables.

- Analysis of Values

Reforms Related to Guidelines and Treatment Procedures:

The value of 0.796 indicates good divergent validity with other variables.

Reforms Related to Electronic Patient Records:

The value of 0.804 with Reforms Related to Guidelines and Treatment Procedures and lower values with other variables indicate a positive and strong correlation.

Profitability of Treatment Centers:

The highest value (0.858) relating to the variable indicates good validity. Other values are also within a suitable range.

Return on Investment:

The value of 0.868 with the variable itself indicates strong divergent validity. Other values also correlate well with different variables.

Value Added:

The values in this section indicate a good correlation of this variable with other variables, especially with Return on Investment (0.821). The R2 coefficient related to the endogenous (dependent) hidden variables of the model is another criterion for checking the fit of the structural model.

Table 3: R^2 coefficients of endogenous or dependent variables

Variable	Profitability of Treatment Centers	Return on Investment	Value Added
R^2	0.761	0.893	0.879

Profitability of Treatment Centers:

$R^2 = 0.761$

This value indicates that the independent variables explain 76.1% of the variation in the profitability of treatment centers. It shows a strong correlation between the variables.

Return on Investment:

$R^2 = 0.893$

It shows that 89.3% of the variation in investment returns is explained by independent variables, indicating a much stronger correlation than that for the profitability of treatment centers.

Value Added:

$R^2 = 0.879$

This value shows that the independent variables explain 87.9% of the variation in value added. This strong correlation indicates a significant influence of the factors affecting value added.

This measure illustrates the effect of an exogenous variable on an endogenous variable, considering three criterion values of 0.19, 0.33, and 0.67. According to Table (3), the R^2 values for all variables are strong. The structural equation model was employed to analyze and assess the research model. This model is a powerful statistical technique that integrates a measurement model and a structural model with simultaneous statistical testing. The software used for this research is SmartPLS, which analyzes structural equation models with multiple variables.

Table 4: Analysis of Research

(Paths)	Path Coefficient	Significance Value	Result
Business Process Management and Financial Performance	0.881	15.383	Confirmed
Reforms Related to Guidelines and Treatment Procedures and Financial Performance	0.422	3.702	Confirmed
Reforms Related to Electronic Patient Records and Financial Performance	0.476	4.334	Confirmed

The data obtained from the software in Table 4 shows the research examination. The preliminary examination test indicates that business cycle management significantly impacts the financial performance of Shiraz University of Medical Sciences, with a pathway coefficient of 0.881 and a significance value of 15.383. It demonstrates a strong influence of business process management on the university's economic implementation. In the sub, the consequence of reforms connected to guidelines and tested treatment procedures on the university's monetary performance, the route coefficient of 0.422, and the significance value of 3.702 indicate a significant effect. Also, in examining the impact of the reforms related to the electronic files of patients with the university's financial performance, the route coefficient of 0.476 and the significance value of 4.334 show the significant impact of this variable.

Based on the findings, this research determined the impact of industrial revolution management on the Economic Commission of Shiraz University of Medical Sciences and Health Services. It is possible to improve the financial performance of this university and similar organizations. The results obtained align with the studies of Yarmohammadian (Yarmohammadian et al., 2013). In this regard, according to the ever-increasing changes, no different study has been found to explain the research results. On the other hand, the management of change and transformation in line with the rapid development of technology is considered a vital issue for today's organizations (Yarmohammadian et al., 2013), fields such as health and treatment, which are required to follow certain laws and guidelines, with the reduction of freedom of action, not having enough power of choice for Reorganization of processes and elimination of activities without added value (Romero-Subia et al., 2023) are faced (Mihova et al., 2018). Therefore, organizations can be managed and led favorably with the help of these changes and the optimal use of information technology and computer systems in the management of organizations. According to Yarmohammadian (Yarmohammadian et al., 2013), service organizations should prepare to keep pace with new information systems. Therefore, it can Claimed that having new information systems, in addition to the optimal management of the supply chain of goods and services for health organizations (Kummer et al., 2020) and therapeutically (Ismail & Pastory, 2024) is possible to activate customer relationships management, which is determined by activating customer relationship management and identifying customers' wishes and needs. These results and analyses are compatible with the effects of other researchers. In the meantime, hospitals and health service organizations in general and private service centers, in particular, must have efficient and effective processes to respond to the needs and demands of customers, the results obtained from the impact of reforms connected to procedures and restorative systems with version Mali of Shiraz University of Medical Sciences and Health Services shows that the integration of the hospital information system provides the basis for making decisions during the clinical process by interpreting the specific data of the patient and based on the medical knowledge of the treatment team, and in this way it is possible to make clinical decisions (Khan et al., 2020). Helped with the unification of medical knowledge and specific patient data and support systems, complicated decisions with high flexibility in the implementation (Zheng et al., 2023). of the treatment process becomes possible and prevents non-automation steps. In addition to creating quality and customer satisfaction, this issue reduces the operational costs of health organizations, which is observed in different ways in the results of earlier research (Jamai et al., 2022). Therefore, to achieve an appropriate level of quality, satisfaction, and financial performance at the level of all the organization's stakeholders); (Devkota et al., 2025). It seems necessary to change the processes to allow the treatment team and university management to review them and eliminate activities without added value. Therefore, the path forward based on the research results indicates that shortly, the application of the business management process will be one of the important organizational challenges of the healthcare sector, providing the necessary grounds for the business process. In that case, we can expect to facilitate the organization's implementation process, achieve the goals, and improve the organization's financial performance. Also, the impact of reforms related to electronic patient files on the university's financial performance, which previous studies examined, shows that business process management also provides access to data-related human-machine interactions by creating human-machine interactions and using various tools and information integration programs with business rules, monitoring and optimizing activities efficiently. Done and information needs for treatment and other related matters are getting faster. By creating electronic files on the web, it is possible to overcome the current challenge of the health information system, which is the creation of an efficient information flow between different healthcare providers. By nationalizing the patient's electronic file, it is possible to access the information of the patient's file at any time and in any place, thus reducing human errors and increasing the quality of services. The quality and timeliness of the services have increased the number of clients to the medical centers that provide them, which can be the reason for increasing the financial performance. The state ownership of electronic health records can lower costs and enhance treatment, but it's essential to create solutions to address security issues and protect patient confidentiality. It is worth mentioning that the initial costs increase with electronic patient files and other related matters. However, this issue can have an acceptable return on investment for the organization.

The findings of this study indicate that effective management practices play a crucial role in improving financial performance. Reforms in patients' electronic guidelines and records greatly influence financial results. The high reliability scores of these constructs (Cronbach's alpha above 0.7) demonstrate their strength and applicability across various contexts. These results emphasize the importance of technology and procedural reforms in healthcare management and serve as a basis for new theories that examine technology integration and its impact on operational efficiency and financial viability.

The analysis of divergent validity also shows that the constructs related to reforms are distinct yet interconnected, with high Average Variance Extracted (AVE) values confirming this. The R^2 values indicate the strong explanatory power of the independent variables in predicting dependent outcomes, which aids in a better understanding of financial performance in the healthcare sector. These findings highlight the need for new theoretical frameworks that consider the complexities of relationships in organizational environments. This study provides a solid foundation for developing new theories in healthcare management and paves the way for future research.

5. Discussion

A-Interpretation of results

The effects of the analysis show that business process management (BPM) significantly affects the economic prescription of Shiraz University of Medical Sciences. Based on the data obtained, the path coefficient of 0.881 and the significance level of 15.383 indicate that BPM can effectively affect the financial results of healthcare institutions. Also, the impact of amendments related to treatment approaches and techniques on the electronic patient record has been confirmed with path coefficients of 0.422 and 0.476, respectively. These results from process improvement and the use of communication technology lead to cost reduction and improved service rate. Process optimization in healthcare enhances service quality and increases the organization's reputation and customer satisfaction. Electronic patient records improve information flow and reduce human errors, ultimately increasing financial performance. Although the initial costs of implementing these systems may be high, they provide a favorable return on investment for the organization. This research recommends that healthcare managers and decision-makers consider trade cycle management as a key tool to improve financial performance and service quality. Given the existing monetary and management challenges, BPM can be regarded as an effective solution to improve organizational performance.

B- Significance and Implications

Business Process Management (BPM) is of great importance as a comprehensive approach to optimizing the operations of organizations, especially in the healthcare sector. Organizations face financial and management challenges in enforcing BPM, which can lead to improved service quality and enhanced monetary performance. At Shiraz University of Medical Sciences, BPM effectively reduces costs and improves customer satisfaction. The consequences of implementing Business Process Management (BPM) in healthcare organizations will have wide-ranging effects on performance and service quality. First, optimizing processes leads to reduced operating costs, which consequently can help increase financial resources and improve the organization's monetary conditions. Second, using knowledge technology and automation increases the rate of services to patients. As a result, it increases customer satisfaction and trust in the organization. Additionally, improving processes and reducing human errors can strengthen the organization's credibility and ultimately cause the development of a positive image in society.

C- Restrictions and Future Research

This analysis has several restrictions. First, the focus on Shiraz University of Medical Sciences and its financial managers may restrict the generalizability of the research findings to other healthcare organizations or distinct regions. Second, the dependence on self-reported data from financial managers may introduce bias into the results, as managers' perceptions of BPM effectiveness are affected by their experiences and expectations. Also, the timeliness of the study and possible changes in the external environment, such as economic fluctuations or regulatory changes, may affect the long-term effects of the findings. Furthermore, the focus on quantitative measurements may result in a lack of in-depth examination of the challenges and details of BPM implementation. Future research should broaden the geographical scope and include a more diverse sample of healthcare organizations across different regions to enhance the generalizability of the findings. Also, conducting longitudinal studies could provide a deeper understanding of the long-term consequences of BPM on financial performance and service quality. Qualitative methods (interviews or focus groups) help clarify challenges and best practices related to BPM implementation. Examining specific barriers to BPM implementation in healthcare settings and the impact of emerging technologies on improving BPM practices are also areas for future research.

D- Comparison with previous findings

Alnafrah & Mouselli (2021) and Bao et al. (2023) have focused on improving service quality and reducing costs in healthcare organizations and have not paid attention to the implementation challenges and cultural barriers to BPM adoption. We specifically investigated the impact of BPM on financial performance at Shiraz University of Medical Sciences, using monetary data from managers. Our analysis included different dimensions of BPM, especially the impact of reforms related to electronic patient records, which allowed us to provide practical solutions for healthcare managers and gain a deeper understanding of the impact of BPM on financial performance (Alnafrah & Mouselli, 2021; Bao et al., 2023).

Clarke et al. (2020) have addressed the technological aspects of (BPM) we have identified and analyzed the implementation challenges and cultural barriers to BPM adoption in healthcare organizations. This approach allows us to offer specific solutions to overcome these obstacles that have yet to be tackled in research (Clarke et al., 2020).

In our study, we examine the implementation challenges and cultural barriers to BPM adoption, while Khan et al. (2020) focused only on the overall benefits of blockchain. We also examine the impact of specific BPM dimensions, including guideline revisions and electronic patient records, on financial performance. This approach allows us to delve deeper into the effect of these dimensions on monetary performance, which was neglected in their research (Khan et al., 2020).

Our paper particularly emphasizes the human aspects and employee interactions in BPM implementation, while Levina and Bobrik's (2013) paper focuses more on social network analysis and knowledge base building. Also, while Hrabal et al. (2021)

emphasize the importance of these aspects, we examine the financial implications of dynamic process management theory on organizational success.

Furthermore, while Suša Vugec et al. (2019) examine the relationship between BPM and corporate performance management, we delve deeper into the financial implications and implementation challenges and provide practical solutions for managers. This more comprehensive approach allows us to achieve a deeper insight into the effects of BPM on monetary and organizational performance compared to prior research.

Our paper focuses on the operational and cultural challenges of implementing dynamic process management theory. Baloch et al. (2022) highlight the necessity of examining the specific impacts of BPM methods on internal processes and human interactions. Baloch et al. (2022) emphasize the need to analyze the particular effects of BPM methods on internal processes and human interactions.

Also, while Helbin and Van Looy's (2021) research focuses more on theoretical impacts and conceptual models, we address real-world challenges such as resistance to change and human resource shortages. Our approach helps identify and provide practical solutions to these challenges and more comprehensively addresses the impact of BPM on healthcare organizations, which has rarely been resolved in the existing literature.

E- Policy Implications

The findings of this study on the impact of business process management (BPM) on the financial arrangement of Shiraz University of Medical Sciences have significant implications for policymaking. First, healthcare organizations should prioritize investments in BPM frameworks and technologies to optimize operations and improve service quality. Policymakers can help this by providing credit or incentives to institutions that execute effective BPM practices. There is also a need for ongoing training and development for healthcare managers and staff in BPM practices. Creating a culture of collaboration between different parts of healthcare organizations can also lead to better BPM outcomes. In addition, emphasizing the application of data analytics in BPM-related decision-making can help organizations make better decisions based on genuine data. Finally, establishing evaluation and monitoring frameworks for BPM initiatives can help organizations evaluate the effectiveness of these practices and ensure that they agree with organizational goals.

6. Conclusion

Research shows that business process management (BPM) substantially influences the economic arrangement of Shiraz University of Medical Sciences. The path coefficient of 0.881 and the significance level of 15.383 indicate that BPM can effectively affect the financial results of healthcare institutions. The impact of reforms in treatment guidelines, procedures, and electronic patient records has been confirmed, with path coefficients of 0.422 and 0.476. These results of process improvement and the benefit of communication technology lead to cost reduction and improved grade of services in addition to healthcare, increased service quality, and enhanced customer credibility and satisfaction. Electronic patient records improve information flow, reduce human errors, and increase financial performance. Although the initial costs of implementing these systems may be high, they provide a favorable return on investment for the organization. This research recommends that healthcare managers and decision-makers consider BPM a key tool to improve financial performance and service quality. Given the existing monetary and managerial challenges, BPM was considered an effective solution to improve organizational performance.

This study addresses significant gaps in the existing literature on business process management (BPM) and its impact on financial performance in the healthcare sector. While previous research has pointed to the advantageous outcomes of BPM on organizational performance, it often ignores the challenges associated with implementation and its specific effects on service quality in healthcare organizations.

Our research focuses on Shiraz University of Medical Sciences and analyzes data from financial managers to gain a clearer insight into how BPM impacts financial outcomes in this context. Unlike previous studies, we emphasize the need for practical solutions to overcome barriers such as resource constraints and resistance to change, thereby contributing to the richness of the existing literature.

This research enhances the understanding of BPM's role in improving financial performance and service quality in healthcare by examining its enduring effects, identifying key variables, and offering actionable recommendations. This approach fills existing gaps and paves the way for future studies to explore the complexities of BPM implementation in different healthcare settings.

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