**Article title:** The Association Between Hospital Financial Performance and the Quality of Care – A Scoping Literature Review

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**Supplementary file 3.** Overview of the Extraction Tables

**Data extraction and coding table for empirical studies:**

| Research question | Data extracted | Coding examples |
|---|---|---|
| RQ1 | authors/title | N/A |
| | year of publication | <ul><li>before 1990</li><li>1990 – 1999</li><li>2000 – 2009</li><li>2010 – 2021</li></ul> |
| | research country | N/A (list of countries) |
| | research design | <ul><li>quantitative (longitudinal vs. cross-sectional)</li><li>qualitative</li></ul> |
| | characteristics of hospitals | <ul><li>sample: regional vs. national; case study</li><li>number of hospitals, period of data collection</li></ul> |
| RQ2 | conceptual/theoretical framework | N/A (framework description) |
| RQ3 | type of association being assessed | <ul><li>statistical method used</li><li>control variables used</li><li>impact of FP on QoC (FP as predictor variable)</li><li>impact of QoC on FP (QoC as predictor variable)</li><li>both directions</li></ul> |
| RQ4 | financial performance definition and measures | <ul><li>number of indicators; single indicators vs composite measures</li><li>level of FP measurement (hospital vs. patient / procedure)</li><li>profitability (diverse measures of profit, and return on assets, equity etc.)</li><li>liquidity (e.g., current ratio)</li></ul> |

| Research question | Data extracted | Coding examples |
|---|---|---|
| | | • debt management (e.g., debt ratio) |
| | | • asset management (e.g., asset turnover) |
| | | • other |
| RQ5 | quality of care definition and measures | • number of indicators; single indicators vs composite measures |
| | | • quality area (e.g. patient satisfaction, adverse events, readmissions, mortality, etc). |
| | | • structure (input indicators – resources used) |
| | | • process (indicators related to care delivery) |
| | | • outcome (intermediate and final health outcomes) |
| RQ6 | identified association | • result of statistical analysis (ratio, statistical significance) |
| | | • overall assessment of the association between FP and QoC |
| | |     o positive |
| | |     o negative |
| | |     o lack of association |
| | |     o mixed results |
| RQ7 | limitations stated | • related to data |
| | | • related to methods |
| | | • other |

**Data extraction and coding table for other type of publications:**

| Research question | Data extracted | Coding examples |
|---|---|---|
| RQ1 | authors/title | N/A |
| | year of publication | • before 1990 |
| | | • 1990 – 1999 |
| | | • 2000 – 2009 |
| | | • 2010 – 2021 |
| | type of study | • theoretical paper |
| | | • systematic review |
| | | • dissertation |
| | | • technical paper |
| | objective | N/A (description) |
| | results | N/A (description) |
| | conclusions | N/A (description) |