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Hailong Sun; Dianjin Wen; Jianhua Sun; Ying Yang ✉



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Problems and Countermeasures of Hospital Financial Management

Hailong Sun, Dianjin Wen, Jianhua Sun, Ying Yang ^{a)}

The 371 Central Hospital of the Chinese people's Liberation Army, Xinxiang 453000, China

^{a)}Corresponding author: xxztc2010@126.com

Abstract. To strengthen the financial management of hospital and to make it more scientific and reasonable and to put an end to bad tendency. To find out the existing problems and make management measures, the problems are: the deviation of financial management concept, the lack of scientific cost accounting method, the lack of effectiveness of management system implementation, the lack of reliability of the original financial data. The development of financial information system lags behind, economic management professionals lack. In view of the existing problems, the management measures were established, the management of financial income and expenditure was strengthened, and the income increased. To improve and strengthen supervision, the financial management of hospital has been developed healthily.

INTRODUCTION

At present, against the background of deepening the reform of national defense, and in the spirit of the important directive of the commission, how to better deepen the reform of the financial management system is a major project. It is also a systematic and highly relevant innovation work. It is not only the perfection of the financial support mode and organization management system, but also the need of establishing a financial management system that conforms to the development law of financial work and embodies the characteristics of financial management. In the new era, everyone should constantly improve the system of financial laws and regulations and organizational model, provide strong financial support for the reform of the strategy, ensure that the financial management is managed according to law, manage financial affairs scientifically, and use money frugally. The financial management system of hospitals has always been an important part of the financial management system. It is necessary to innovate and perfect the financial management system of medical institutions in line with the development of the times. Therefore, the reform of the hospital financial management must be deeply understood on the essence of the strategy for the reform. It is determined to stop to carry out the service of compensation in an all-round way, actively and steadily to do a good job of stopping the paid service, and step by step in the reform of hospital financial management according to the requirements of the General Department. To improve the efficiency of financial management in medical institutions. This article sets forth its own views on how to strengthen its management.

PROBLEMS EXISTING IN THE FINANCIAL MANAGEMENT OF HOSPITALS AT PRESENT

The Budgeting System of Hospitals is Not Perfect

In order to strengthen the financial management of hospitals, the former General Logistics Department has successively introduced the "Hospital Accounting system" and the new "Hospital Accounting Financial Management system". On this basis, the hospital financial management has been implemented in a zero-based budget and procurement [1-2]. Due to the difficulty of financial management in hospitals and the lax implementation of specific management, there are still many problems in the actual operation of the financial management of hospitals. The most

prominent problem is that the budget management is not strict enough, the awareness of budget laws and regulations is not strong. The main manifestations are: first, the expenditure budget, including the adjustment budget, cannot fulfill the examination and approval procedures as required, resulting in a lack of legal basis for expenditure; second, the gap between the annual expenditure budget and the actual expenditure of funds is large, and the budget is decoupled from the final account. The third is that the financial management of hospitals cannot strictly carry out the "two lines of income and expenditure" management regulations, and there still exists the phenomenon of uncollected expenditure [3].

The Internal Control System in Hospitals is Not Perfect

Some hospitals have insufficient understanding of the internal control system, flow in the form, the internal control system of the hospital is not perfect, the financial management has great loopholes and hidden dangers, mainly in the following aspects: first, the collective decision-making system of the Party committee of the major economic affairs hospital is not sound, the main view of the use of funds is random, and the two is the investigation of the major project responsibility and the following. The system of tracking efficiency has not been established, and it is difficult to ask for effective accountability in the event of errors; three, the system of approval and examination and approval of bulk material purchase and payment is not sound and the division of responsibilities is not clear, causing buck passing and some even breaking the law and discipline. Four, some hospitals repurchase light management, heavy funds and light materials, material management system is not perfect, drugs, health materials and other materials are not complete, even false reporting of the phenomenon, serious will appear in disguise repurchase, loss of sale and loss of public fat and private illegal behavior. Fifthly, some hospitals still have not established a sound scientific and standardized system of price charge management and internal containment of posts, which has resulted in non-standard management of fee collection bills, write-off, and payment of medical benefits. It is easy to lead to loopholes in management and loss of hospital fee funds. Sixth, the financial supervision function of hospitals is not performed, more supervision after the event, and lack of internal distribution system formulation and supervision.

The Management and Control of Medical Cost in Hospital is Not Strict

The purpose of current hospital accounting is limited to performance appraisal and overwork subsidy distribution, which leads to the pursuit of performance bonus payment as the ultimate goal of hospital accounting management. Far from achieving the purpose of strengthening cost control through financial accounting to promote cost analysis. The current cost accounting data of hospitals cannot serve other functions such as cost analysis and cost control of hospitals, and weaken the exertion of other functions of accounting and management to a certain extent. In addition, in the process of providing medical services in hospitals, there is a big difference between hospitals and general local hospitals, and the medical services provided by hospitals will be based on their technical, facility conditions, and medical technical level of doctors. It is easy to make the individual cost of the medical service different from the specific needs of the patient, which makes it more difficult to manage and control the medical cost, and the consumption of the medical service lacks a unified standard. It further increases the difficulty and uncertainty of medical cost management and control.

The Cost Accounting Standard of Hospital is Not Uniform

At present, there are many economic management departments in the hospital, such as the department of economic management, the financial department, the material procurement department, the charge room and other economic management departments. However, the functions and responsibilities of these departments are different, and there are differences in the division of duties and responsibilities between these departments. The Economic Management Section is specifically responsible for economic accounting, each of them has its own authority, and each department lacks strict restriction relations with each other, which leads to "two skins" in accounting management, resulting in the easily wrangling of money and property management and inconsistent accounting standards. It is difficult to get consistent accounting, and the error of extracting data is great. From the effect of cost accounting in hospitals, the cost accounting standards of different hospitals are different, and the setting of cost items is also very different. As there is no uniform and specific standard and basis for the cost to be included in the cost, the result of economic accounting cannot be used as the basis for price compensation and project standard formulation, as a result of different standards

for cost accounting in hospitals. Not only is it not conducive to the horizontal comparison between hospitals, but also not conducive to checking and handing over the income balance of the people.

Incompatibility Between Cost Accounting and Financial Management Information System

Although the hospital cost accounting system has been used for many years, many units still cannot run smoothly. The actual situation is that the hospital information system (HIS) is limited to the medical service, while the hospital accounting management system of the financial management information system is limited to the financial business. This situation will inevitably lead to the following four problems: One is that the basic data is "not caught, not to be grasped"; the second is that the warehouse is "not finished but not checked"; the third is that the results of accounting are "not coming out, but not complete"; and the fourth is that the business process is "unable to get through, but cannot walk away." The cost accounting management of hospital involves many departments of the hospital, which must be organized and implemented according to the unified process. However, because the information platform is not unified, all departments cannot cooperate with each other and cannot achieve the purpose of full cost accounting management.

COUNTERMEASURES OF FINANCIAL MANAGEMENT IN HOSPITAL

At present, the deepening of national defense and reform is in full swing, and the restructuring reform of the "below the neck" system has been carried out in an all-round way. Many troops are faced with transfer, reorganization and defenses, overall withdrawal, and major changes in the leadership command system. The comprehensive construction of hospitals has also ushered in a new period of development. To meet the requirements of deepening the reform of national defense, hospitals must straighten out the management system, innovate the management model, thoroughly study and implement the spirit of the 19th CPC National Congress speech and the instructions of their superiors. Closely surrounding the goal of reforming and strengthening, building warlike and service-oriented hospitals, conforming to the new situation and new tasks, focusing on new functions and new missions, paying attention to the study of strong qualities and promoting connotation, and grasping management and strict administration of hospitals to meet the reform. To ensure the continuous development of hospitals, to ensure the safety and stability of hospital development, and to ensure the successful completion of reform tasks. The financial management of hospital is a systematic project, which not only realizes its normal operation, but also achieves the goal of high efficiency, high quality, high yield and low consumption. It is necessary to "promote the management revolution with efficiency as the core, set up modern management theory, perfect the management system, optimize the management process, and continuously improve the specialization and refinement," put forward by Chairman Xi. Under the guidance of the scientific management level, the emphasis is on perfecting the financial management system of hospitals, constantly renewing ideas, innovating management methods, grasping key links, and making great efforts to resolve the disunity of financial management in hospitals. The system mechanism is not perfect, the methods and means are not scientific and so on. Improve the level of financial management of hospitals and promote the overall construction and development of hospitals.

Improve the Leading System of Financial Management in Hospitals

In order to perfect the leading system of financial management in hospitals, all departments related to economy should be brought into the unified management, and the operational management should be highly efficient and standardized. It is necessary to straighten out the financial management system, overcome the shortcomings of the current establishment system, exercise financial control over all economic activities in hospitals, implement closed management of materials and funds, and avoid duplication and intersectionism in the financial management work. Improve the level of hospital management, and finally achieve the "financial management, clear authority and responsibility" management model. The first is to perfect the institutional setup. According to the operational pattern of the new establishment system of hospitals, based on the actual situation of the existing establishment of hospitals, the departments of finance, management, charge and material supply will be optimized to combine "four in one" to set up the financial and financial management center of hospitals. As an independent office of the hospital, the center is directly under the leadership of the hospital party committee. The responsible persons of the departments and departments under the center set up a leading group to centralize the management of funds and materials, and centralize accounting. The establishment of financial and financial management institutions of hospitals is scientific and

reasonable, which can achieve both centralized and unified, clear powers and responsibilities, and smooth relationship. By perfecting the setting up of leading organizations, every hospital has a centralized and unified organizational structure that is suitable for financial management, changing "multiple management" to "one management", reducing friction, and strengthening the resultant force.

The second is to clarify the duties and responsibilities of the post. The Financial and Economic Management Center of the hospital is fully responsible for the financial affairs, management, fees and materials supply of the hospital. On the premise of implementing the requirements of the internal control system, it organizes and coordinates the work of health economy, income and expenditure of funds, asset management and material procurement. The Financial Management Center shall have a full-time Director, who shall be an officer or civilian on active duty. In order to implement hierarchical management, the departments below the center should be equipped with full-time directors, their respective duties, mutual supervision, and scientific management.

Third, straighten out the management relationship. All the economic activities of the hospital are centralized, the right to use the funds, the right to manage, the right to distribute and the right to allocate materials remain unchanged. The analysis and decision of important economic problems of the hospital must be placed in the management and control of the Party committee. The specific business operation shall be handled by the hospital financial management center in accordance with the prescribed procedures and approval authority. The specific work of the financial management center of the hospital should not only accept the guidance, management and assessment of the relevant departments at the higher level, but also accept the supervision of the medical, political, and hospital departments at the corresponding level. In order to communicate effectively and timely and reflect the practical problems and difficulties encountered in accounting management, the corresponding part-time accounting staff should be set up in each department accounting unit. In practice, from clinical medical staff to management staff, assistant department staff, and logistics personnel, we must establish a sense of management and control, start with all aspects and aspects of the work, and reduce cost consumption as much as possible. It is necessary to give full play to the subjective initiative of all kinds of personnel, change "want me to control" into "I want to control", directly link the effect of cost control with performance appraisal, and guide the whole staff to actively implement cost management control.

Improve the Overall Budget System of Hospitals

The hospitals in the new era should explore the establishment of a standardized budget system suitable for their own characteristics, improve the management organizational system, strengthen the implementation of budget execution, refine budget prediction and analysis, and scientifically implement budget adjustment in accordance with the clear budget management objectives. We should strengthen budget execution and supervision, establish budget evaluation mechanism, perfect the overall budget system of hospitals, give full play to budget management efficiency, and ensure that hospitals continue to carry out good medical service and support work.

First, establish and improve a comprehensive budget system for hospitals. In accordance with the "hospital-department-department" three levels to establish a comprehensive budget system. Hospital Party Committee is responsible for the overall strategic management objectives, annual budget and budget adjustments. On the basis of full investigation and argumentation, each public institution department shall draw up a detailed budget for the expenditure of a department or a special budget according to the annual undertaking task. The public institution shall also formulate the purchase of medical equipment according to the requirements of the department, large material purchase budget will be approved after scientific demonstration with the department to prevent any unbudgeted over-budget situation. Each section should be based on the income and expenditure situation of the department Analyze and forecast the situation in our department and make a detailed budget for medical revenue and expenditure.

Second, innovation and perfection of the hospital comprehensive budget implementation mechanism. Budget is the most important implementation, budget preparation of scientific rationality is not equal to budget execution. In order to strengthen the overall budget management of hospitals, first of all, we must ensure close integration with accounting management, rely on the advanced financial information platform, and correspond the budget and expenditure subjects with the financial accounting accounts. On the budget of the budget based on the implementation of the budget quota precision management. In order to strengthen the budget performance assessment at the department level, the budget income and expenditure of the department should be included in the performance appraisal system of the department in the hospital. The annual objective management of the department should be the main form, and the budget revenue and expenditure of the department should be assessed periodically. State, linked to department performance, strengthen department income and expenditure control, change from "I manage" to "I want to manage." "According to the examination of department income and expenditure results, public institutions scientifically allocate

resources, improve the utilization efficiency of health resources, and ultimately promote the overall improvement of hospital management level.

Integrate the Financial Management Information System of Hospital

With the continuous and deep development of financial information construction, hospital management, clinical application and economic management information system are also expanding to the breadth and depth. In order to do a good job in the financial management of hospital, we must rely on medical big data. Optimize and integrate the existing hospital financial and financial management information technology platform, construct different financial management information systems, integrate them efficiently, and realize the effective docking of the hospital financial management information technology platform. Better serve the hospital financial management.

First, the construction of a new type of hospital digital financial management system. With the development of the big data era in the medical industry, the financial data of the hospital and the medical data, medical personnel, equipment and so on will have the same value, and gradually become the basic resources in the management and operation of the hospital. Both from the external environment and the development of the hospital itself, the timeliness, accuracy and validity of the financial data of the hospital are required. Therefore, it is necessary to construct a new hospital digital financial management system, pay attention to the future prediction, decision-making and planning of cost consumption, and strengthen the mining and analysis of massive data. The construction of a new hospital digital financial management system with trend analysis and decision-making function is the only way for the hospital to develop in the future. The measures of constructing a new hospital digital financial management system mainly include: first, it can be upgraded and utilized to the original word No. 1 system; second, it can be added to the word No. 1 system to run; third, it can be re-introduced into the auxiliary management system; fourth, the accounting system can be introduced. Fifth, the introduction of medical information circulation collection system.

This paper integrates the related financial accounting , economic management , charging and material management system into the operation of the financial management information platform of hospital by integrating the related financial accounting , economic management , charging and material management system into the hospital ' s financial management information platform through integrating the financial accounting , economic management , charging and material management system into the hospital ' s financial management information platform . Reliable and efficient.

Third, the construction of integrated financial services management system network. The construction of financial and economic management information network of hospitals in the new era is to promote the standardization, institutionalization, informatization and systematization of the health economic management of hospitals, and to form a management system which integrates funds, materials, information and decision support. Hospitals are organized and implemented in accordance with the requirements of network design. They will integrate all economic data and operations in practice, optimize economic management processes, especially by using information flows to monitor and manage the flow of funds and materials throughout the process. Ensure that major variable cost items are used from storage, out and out, Cost collection, pricing, billing, payment can be traced to the whole process of management, all cost items in the hospital in each link of the movement integrated into the same network information platform, in order to reduce the impact of human factors in each link, effectively prevent "run, take, drop," "leakage", effectively avoid "money out of control", improve the management and control of major variable cost items, and provide a strong support condition for the integrated management of financial and financial services in hospitals.

STRENGTHENING ACCOUNTING MANAGEMENT OF HOSPITAL

Under the background of carrying out the reform of the two lines of income and expenditure in hospitals in the new era, from the angle of accounting and management of hospitals, this paper studies how to better strengthen the guarantee of reasonable medical needs of personnel. As well as for the public service medical revenue accounting supervision problem appears to be particularly important. Accounting management is one of the most effective ways to manage hospitals. By strengthening accounting management, managers can accurately grasp the actual operating situation of hospitals and solve the existing assets of hospitals. Unclear family background, extensive management, inconsistent accounting standards for income and expenditure, incorrect accounting for benefits, unscientific use of resources, cost control, and The prediction and analysis mechanism is not perfect, so that hospitals can find a better, more efficient and less consuming medical service.

The first is to revitalize the stock of assets, approved household funds. Verifying the assets, materials and funds of hospitals is the basis of strengthening the financial management of hospitals and improving the quality of revenue accounting. Hospitals should actively draw up lean forces, form specialized teams, conduct a thorough inventory of all people, money, and objects, find out the basic numbers effectively, and accurately grasp the present situation.

Second, strengthen cost control, reasonable allocation of resources. First of all, we should deepen cost control management. Combined with the actual situation of hospitals, it is necessary to do a better job in total cost accounting and comprehensive performance evaluation, reduce costs and improve economic efficiency. The formulation and implementation of the comprehensive performance evaluation management method can play a macro-control role, standardize behavior, and stimulate the role of motivation. Secondly, we should optimize human resource management. The structure of personnel in hospitals is complex, and the management is dominated by strips, which has resulted in the multiple management of personnel, the uneven standard of employment, the uneven salary and the uneven quality of personnel, and so on. In order to carry out the full cost accounting in hospitals, human resources should be integrated. It is more effective to optimize the combination of all kinds of post personnel, to fix posts, to set up various kinds of posts scientifically, to reduce the redundant staff, surplus and non-medical personnel, to reduce the manpower cost and to optimize the allocation of human resources. Finally, we should strengthen the management of medical resources. It is necessary to reasonably allocate medical facilities and equipment, shorten the operating distance between medical resources, share equipment among departments, improve the proficiency of equipment operators, improve the cooperation between people and equipment, and continuously improve the utilization efficiency of medical equipment. Reduce unnecessary expenditure, strengthen advantage discipline, cluster development, and go out of the characteristic development road of hospital.

Third, adjust the cost collection, accounting income and expenditure balance. Firstly, it is necessary to make clear the accounting contents of hospitals' income and expenditure, calculate the accurate income, calculate the total consumption, and calculate the actual income; secondly, we should refine the contents of the hospital's accounting; finally, we should add the medical treatment income and expenditure report form of the hospital.

INNOVATING MEASURES FOR QUALITY CONTROL OF FINANCIAL MANAGEMENT IN HOSPITALS

In order to better promote the strengthening of financial management in hospitals and to ensure that the financial support of hospitals is fast, smooth and efficient, it is necessary to innovate and formulate a set of comprehensive, multi-level, comprehensive, meticulous, real-time and effective measures for the quality control of financial management in hospitals. Through the quality control of the whole process of the financial management, putting on the "stirrup curse" for the financial management of the hospital, ensuring the strict implementation of the financial laws, regulations and various financial rules and regulations, ensuring the legitimacy and reasonableness of the revenue and expenditure of the various funds, Strictly guard against the occurrence of violations of the state and the financial and economic laws and regulations.

The Main Contents of the Measures on the Quality Control of Financial Management in Hospitals

The measures of quality control of financial management in hospitals refer to the systematic management activities that are necessary to ensure the quality of financial management and the objectives of accounting, which are established within the hospitals and improve the "immunity" and hematopoietic ability of the financial management of hospitals. It usually includes the formulation of quality policy, objectives and quality planning, quality assurance and quality improvement of hospital financial management. In order to achieve the goal of financial management and carry out all kinds of financial management activities effectively, it is necessary to establish corresponding quality control methods. The main contents of the measures for the quality control of financial management in hospitals are as follows: first, according to the characteristics of the management of funds in hospitals, the key elements of economic management should be worked out in a standardized process, and the time limit for its completion should be limited. The implementation of task completion time node, program, standardization. The two is to carry on the quantitative management of the important link of economic management, establish a strict reward and punishment system, adhere to the principle of performance assessment of the hospital financial quality control, distinguish the nature of the work, work responsibility, and be responsible to the person; the three is to adhere to the detailed accounting of financial management, the precise management, and strengthen the medical treatment from the source of the cost data collection

point from the economic management. Economic information collection, internal service pricing, material accounts management, asset verification and transfer, performance evaluation and other specific business processes to the end of management to maintain the smooth information of the whole process of quality management activities. It has become a requirement and procedure for the internal financial management of hospitals. Fourth, it is necessary to organize regular financial quality control and analysis meetings in hospitals, so as to expend funds. Special analysis of various economic activities, such as material management; fifthly, the establishment of a regular reporting system for financial quality control, the formation of financial quality control statements for hospitals, and the realization of economic management in hospitals. Financial system and management regulations implementation of the real-time monitoring of the objectives. Finally realize the hospital financial business standardization, flow, high efficiency, truly achieve the accrual basis of accounting and revenue and expenditure matching principle and a series of meetings. The planning system shall be implemented on the ground.

The Operational Mode of the Measures on the Quality Control of Financial Management in Hospitals

First, the quality control of the whole process of financial management. To ensure the strict implementation of the rules and regulations of the financial management of hospitals, to ensure the legitimacy and reasonableness of the revenue and expenditure of various funds, and to strictly prevent the occurrence of violations of the state and financial and economic laws and regulations. Second, the implementation of the budget monitoring. We should strictly implement the "two lines" management system of budget expenditure and income and expenditure, ensure that budgetary funds and extrabudgetary funds are centrally managed, and make sure that all expenditures are brought into financial management. Third, give full play to the supervision function of financial quality control measures. It is necessary to strengthen the consciousness of increasing income and saving expenses, reduce the cost of accounting, achieve the minimum input, realize the maximum output, and improve the social and economic benefits of the hospital. Fourth, the monitoring of economic information processes. Through regular quality control, we should strengthen the supervision and self-restraint on the economic behavior of hospitals, standardize economic behavior, make the channels of economic information transmission unobstructed, close loop of economic information chain uninterrupted, and the content of economic information is accurate and correct. It can improve the efficiency of financial services in hospitals and keep the financial management running smoothly in a highly alert state.

The Main Role of the Measures for the Quality Control of Financial Management in Hospitals

For a long time, there are many problems in the management mechanism of hospital, such as weak consciousness, imperfect system, improper measures, and lack of professionals and so on. The new era puts forward new requirements for the financial management of hospitals. In order to better standardize the order of financial management, hospitals must make great efforts to perfect the quality control methods of hospital financial management from the perspective of "bystander". One is to further improve working efficiency. To achieve the integrated management from the source to the end, the hospital economic operation situation is Omni-directional, real-time, traceability management, and improve the accounting speed and work efficiency. The second is to strengthen the flow of funds throughout the monitoring. Third, strengthen the whole process of material management audit and control. Fourth, strengthen the unity, completeness and accuracy of accounting data. Fifth, standardize asset management. Sixth, to increase revenue and reduce expenditure, with the least investment, to achieve the greatest social and economic benefits.

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