



Research on the Establishment of Management Accounting System of Medical Institutions in the Information Age

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Abstract: In November 2014, the Ministry of Finance issued the "the guidance on comprehensively promoting the construction of management accounting system", which optimized the management of the accounting system. This measure can optimize the financial system, develop the national governance system vigorously, improve the level of national governance, and realize the modernization of governance, etc. With the continuous development of the information age, the pressure on the operation and management of medical institutions has increased. This article focuses on the analysis of the current situation of the management accounting of medical institutions. By deeply exploring the various reasons that hinder the development of the management accounting system of medical institutions in the information age, it provides some reliable suggestions for the improvement of the management accounting system of medical institutions including increasing the importance of accounting personnel, establishing a complete management accounting system mechanism, cultivating high-quality professionals, and vigorously building an accounting information system and so on. It is hoped that this suggestion will provide more help for the smooth development of management accounting in medical institutions.

Key words: Information age; Medical institutions; Management Accounting System;

Introduction

Management accounting is an important financial part of an enterprise. It is a management tool combined with enterprise strategy, business and finance. Management accounting covers a wide range of fields, including human management, financial management, organization management, capital management, information management, etc[1]. With the development of the information age, more and more medical institutions pay attention to management accounting. From the perspective of financial personnel in medical institutions, financial personnel should constantly improve their professional level and constantly strengthen their own accounting management ability in order to be competent for the job of accounting management. The general management accounting system of medical institutions is relatively basic and needs to be improved. Medical institutions should formulate corresponding accounting management systems in combination with the market and their own development.

1. Application of Management Accounting in Medical Institutions in the Information Age

1.1 Smart medical service project management

In the public service sector, medical institutions mainly play a role in maintaining the health of the masses. Smart medical service project is to make improvements based on the following points: registration, inspection, hospitalization, surgery, payment and so on. It focuses on making the public satisfied and improving the experience of medical treatment. At present, medical institutions under the province have implemented multiple methods for fund settlement, such as autonomous settlement, clinic settlement, mobile settlement, etc. Payment methods are also diversified, such as cash payment, bank card payment, Alipay payment, WeChat payment, citizen card intelligence, medical treatment, etc[2]. Patients can also print bills online that has realized the integrated process of intelligent medical service. The intelligent medical service project makes the efficiency of patients and medical staff higher in both time and space.

1.2 Cost management under the new payment model

In order to make the medical service more perfect, to control the growth of medical expenses, and to fully implement the substantive role of medical insurance, medical insurance management combined with other departments made the corresponding cost budget when the provincial medical institutions pilot the implementation of medical reform. According to the relevant data of medical business, we can make in-depth calculation, especially discuss and analyze the difference of medical expenses and different detailed structure of expenses caused by the same disease in different medical groups. The gap between actual medical expenses and medical insurance settlement expenses was also analyzed, the performance appraisal system was also improved and the disease cost management is also added to the performance appraisal. It standardizes the diagnosis and treatment behavior partly, provides effective help for medical quality, and ensures the cost management of disease types.

1.3 Medical expenses control and overall management

With the development of the information age, controlling the unreasonable growth of medical expenses has become an important goal of medical reform. After specific analysis, we should make corresponding structural adjustment to control the speed of price rise, to make medical funds more reasonable, to reduce the proportion of medical supplies consumption from the source, to optimize the revenue and expenditure of public hospitals, and to develop medical institutions better. This requires the real implementation of the work. We should strengthen the linkage of "three doctors" and the overall planning of "six doctors". The consumption of drugs should be checked regularly. If it is found that there is unscientific project expenditure, reasonable control should be carried out. Medical revenue and expenditure should be optimized to let the functions of management accounting be better played. The accounting quality of hospitals should be improved. To study the cost of different departments, we should constantly analyze their own service efficiency, improve the information structure and control the expenditure.

2. The Problems Existing in the Management Accounting System of Medical Institutions in the Information Age

2.1 Not paying attention to the construction of management accounting system

Medical institutions do not pay attention to the construction of management accounting and always in accordance with the traditional financial accounting management mode. The management system is too limited. Financial personnel put a lot of energy in the accounting, which will lead to the effective financial prediction and analysis. Managers' cognition and definition of management accounting are wrong. They are put the management post and neglect the function of management accounting.

2.2 Management accounting system is not sound

Integration and analysis is the key work of management accounting. But because the management accounting system is not clear enough, it focuses on the management accounting department instead of following the instructions

of the organization's managers. This will hinder the work of management accounting. In addition, there is a lack of supervision mechanism in the management of medical institutions. Many private medical institutions do not pay attention to the construction of management accounting system. There is no supervision mechanism and complete evaluation mechanism that human resources construction should have.

2.3 Lack of management accounting talents

The management accounting of medical institutions should not only have a higher knowledge base of financial accounting, but also need to understand the relevant knowledge of the pharmaceutical industry, such as medical prices and equipment prices and so on. Understanding the pharmaceutical market can make better management for medical institutions, but medical management accounting is not widely recognized, so there is a lack of high-level talents. Traditional universities focus on cultivating excellent talents, but do not pay attention to the whereabouts of talents. They seldom communicate with medical institutions, so there is a shortage of accounting talents in the medical industry.

2.4 The degree of management accounting information is not high

With the popularization and development of information technology, more medical institutions focus on strengthening their own information construction. Many medical institutions focus on medical services, and do not do much work for the construction of financial management information, which also has some obstacles for the construction of management accounting system. The management of the financial data information system of medical institutions is too fragmented, which can not effectively provide data management, and can not provide effective information help for accounting management, such as forecast in advance, control in the event, and management after the event. At the same time, the budget management system used by the current common medical institutions can not be applied to the clinical departments to clarify the operating profits of the departments in each period, which will make the budget management work difficult and affect its quality.

3. Suggestions on the establishment of management accounting system for medical institutions in the information age

3.1 Increase the emphasis on management accounting functions

Medical institutions should constantly improve the management accounting system. Leaders should discuss the management system with managers regularly, understand the post responsibilities of management accounting, and reconstruct the financial management system. The first, the decision-makers of medical institutions should understand the actual workflow and working system of medical institutions, attach great importance to reshaping the management accounting system, and quickly improve it. Second, improve the personal level of management accounting personnel, comprehensively improve the analysis ability and judgment ability of management accounting personnel, listen to the effective suggestions of various departments and collect opinions from various aspects when formulating improvement measures.

3.2 Establish and improve related systems for management accounting systems

The first, medical institutions should realize that building a sound accounting system is the basis of management accounting system, and the key lies in the planning of responsibility. Therefore, medical institutions should set up corresponding independent positions for management accounting, make each department work in coordination and order, and implement effective supervision on management institutions. It is necessary to analyze the situation of medical institutions and make corresponding data information, so as to realize the function of management accounting in a real sense. Second, build the corresponding supervision mechanism or department, establish a perfect supervision system, establish a complete supervision department, and ensure the implementation. Medical institutions in the

construction of internal management accounting system, should use internal personnel mutual supervision or external departments supervision and other forms of supervision, can set up incentive mechanism to carry out effective supervision, give full play to the purpose of mutual supervision, so as to improve the efficiency of supervision.

3.3 Introduce and train management accounting talents

The first, medical institutions can recruit talents by entrusting professional headhunters and other ways, and can put forward higher welfare benefits, show job seekers the promotion space and the development prospect in medical institutions, so as to attract more management accounting talents. Second, can adopt the mode of cooperation with schools to find excellent talents from the campus and provide more opportunities for students. Third, medical institutions should build a personnel training mechanism, conduct regular training for talents in a planned way, find high-quality talents with a certain level of knowledge to impart knowledge to our employees, and establish a clear reward mechanism to mobilize the enthusiasm of personnel, arm human resources, and make quality better than quantity.

3.4 Speed up the construction of management accounting information

The first, the decision-makers of medical institutions should pay attention to the "incomplete information" and "information island" in the management accounting system, and can use better information technology to improve the quality of information collection. The establishment of a unique database and sharing will make accounting staff get more intimate work experience, so as to improve work efficiency. Second, make full use of the Internet for medical data sharing services, which has a good development prospect. Accounting management should replace the original financial management, make the financial management business process of medical institutions more professional, build innovative medical services, and benefit patients and workers.

Conclusion

Because of the rapid development of information, medical institutions should pay more attention to the construction of their own management accounting system. But in the daily work, most of the medical institutions do not pay enough attention to the importance of the financial system and management accounting system. Medical institutions do not attach great importance to the operation problems: the financial system rules and regulations are not perfect, management accounting talents are less, the degree of management accounting information is too low and so on. Therefore, this article focuses on the research, and according to the current situation of medical institutions in our country, puts forward the corresponding management accounting system construction strategy, to realize the sustainable development of medical institutions, and then benefit.

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