



The Discussion on Countermeasures of Perfecting the Operating Cost Control and Strengthening the Hospital Financial Management

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Abstract: At present, the medical industry has developed into a sunrise industry in the new era. With the continuous improvement of the level of medical services and technical requirements and the establishment and improvement of related medical service institutions, the competition between the medical industries is further intensified. As a complex, hospitals must achieve cost control and financial management in order to achieve ideal operating benefits. At present, there are still many problems in the financial management and cost control of related hospitals. For this, it is necessary to grasp the problem and take effective measures to cope with it, promoting the effective control of hospital operating costs, and achieving efficient financial management goals.

Keywords: Operating Cost Control; Hospital; Financial Management; Countermeasures

At present, there are more and more comprehensive hospitals which involve many related medical service departments, many materials and personnel. The range of the operating cost is wide and its type is numerous. Therefore, it is necessary to do a good job in financial management of the hospital and strengthen the operating cost control, which is of great significance for improving the effectiveness of hospital financial management.

1. Problems in the hospital financial management and the cost control

1.1 It lacks a perfect system of financial management and cost control, and the coordination between relevant departments is insufficient

At present, the systems of the financial management and cost control in some hospitals are not yet perfect, and the systems of the financial management and cost control in some hospitals are not consistent with their own hospital development and operating, resulting in many problems in the specific implementation and affecting the cost control effect. Regarding the financial management and cost control, the hospital's relevant control links have not been fully grasped, and the key points of the cost control have not been clarified, resulting in many loopholes in the actual cost control.

In addition, in the hospital financial management and cost control, the coordination between the relevant departments is insufficient. The cost control between the departments is relatively independent. Some departments have little awareness of the cost control. For example, the hospital office department consumes a relatively large of hospital related materials, but the office department's awareness of material saving is not strong. They only regard the cost control as a matter for the procurement department, which leads to waste of resources and is not conducive to the realization of cost control goals.

1.2 Relevant supervision mechanism is not perfect, and the cost control is ineffective

In order to achieve ideal results in the hospital financial management and cost control, it also requires a strict supervision mechanism to ensure that relevant cost control measures can be effectively implemented. In the current hospital financial management and cost control work, the relevant supervision mechanism is imperfect. During the

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implementation of the relevant cost control and financial management work, there is a lack of effective supervision, and the existing problems cannot be reflected in a timely manner, which is unable to increase revenue and reduce expenditure for cost control, resulting the objectives of the financial management and cost control being difficult to achieve effectively, and the related cost control and financial management measures being unable to be effectively implemented.

1.3 The financial management staff has weak awareness of costs and their abilities of cost control is limited

In the hospital financial management work, the key to controlling operating costs lies in the relevant financial management personnel's own cost control awareness and ability. They can find the cost control points of the hospital in time, and clarify the cost budget and accounting points of the financial management, which can play an active role in the cost control. At present, however, the overall cost consciousness of hospital financial management personnel is insufficient, their cost control capabilities are insufficient, they have limited abilities in operating the related cost control systems and information software and so on, which also affects the effectiveness of hospital financial cost control to a certain extent.

2. Improving hospital financial management strategies for operating cost control

2.1 Do a good job in department coordination and improve the cost control system

For the financial management of the hospital, in order to achieve the cost control goal, it is necessary to do a good job in coordination between various departments. As the three main departments of the hospital's economic work, the hospital operating management department, medical insurance office, and finance department are required to work together. They have to find ways to increase revenue and control costs, implement the favorable policy of pre-hospitalization medical insurance as soon as possible and find out the key points of cost control. In view of the current outstanding contradictions, they must go deep into the clinic to do a good job of interpretation and guidance. It is necessary to further refine the medical performance allocation scheme to medical teams as soon as possible, and to fully mobilize the enthusiasm of clinical departments. It is necessary to study cost control measures from aspects such as stabilizing the welfares, controlling the cost, adjusting the budget and performance appraisal, and stimulating the motivation of staff.

Operating management is an important guarantee for hospital construction and development. On the one hand, the operating and management work must follow the guiding ideology of "adjusting the structure, controlling costs, improving efficiency, maintaining the basics, tapping potential, and opening new sources". The hospital should continuously optimize the allocation, utilization and output of human, property and objects resources, and gradually improve the overall operating efficiency of the hospital; on the other hand, the hospital must adhere to the principle of "more speed and better economy, more work and more benefits, better performance and better rewards", continue to optimize the performance allocation plan, and give full play to the leverage of performance distribution, promoting the realization of management and control goals through perfect cost control and perfect financial management system.

2.2 Grasp the key points of the cost control and perfect the supervision mechanism

Financial management is related to the normal operating of the hospital. The level of financial management determines the level of the overall competitiveness of the hospital to a certain extent. Financial management must grasp the key points of the cost control, deeply tap the potential of increasing revenue and controlling costs in hospitals, and provide reliable and scientific decision-making basis for hospital management. In addition, the hospital's financial work should continuously strengthen the functions of supervision, management and service, strictly implement the work according to plans, especially the two key tasks of internal control and cost accounting, and continuously improve the work plan to ensure that the work is carried out according to evidence. The administrative supervision and audit office and the financial department should give full play to the role of supervision and management, continuously improve the financial management level of the hospital, helping the reform and development of the hospital.

2.3 Carry out financial personnel training and improve the effectiveness of the cost control

In the context of the in-depth advancement of the national medical reform policy and the deeper marketization of the medical field, the relevant hospitals should further improve the level of financial personnel in terms of the cost control and better adapt to the rapid development of the hospital. It is necessary to focus on the convenience of patients and improve the specific deployment of medical procedures. Hospitals can regularly carry out professional training of financial management personnel, such as analyzing the current hospital's difficulties that brought by the hospital reforms and the current internal difficulties of the hospital and changing the development of ideas, adjust the income structure. How to distribute fairly, mobilize enthusiasm, and not violate the nine inaccuracies. The hospital can carry out training on designing the performance salary through the separation of doctors and nurses, figure out how to effectively and accurately control costs and how to formulate the framework, process and content of performance evaluation at the hospital and department level. The hospital can carry out training on studying the current popular performance salary methods, explain the advantages and disadvantages, and focus on recommending the methods that can mobilize the enthusiasm and also do not violate the nine inaccuracies of the Health and Family Planning Commission, effectively improving the professional skills of financial personnel, and promoting their awareness and skills of the cost control.

3. Conclusion

To achieve cost control goals in hospital financial management, it is necessary to clarify the current problems and deficiencies in the financial management and cost control, take active measures, do a good job in the cost control, improve the systems of the financial management and cost control, grasp key control links, and improve costs supervision. It is also necessary to further improve personnel' capabilities of the cost control, and promote the realization of cost control goals of the hospital financial management.

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