



# Discussion on Internal Accounting Control in Hospital



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## Introduction

With the continuous development and improvement of the hospital system in the new era, hospital management plays an increasingly important role in the development of the hospital. Under the premise of the separation of ownership and management rights, the structure of hospital governance is formed to cope with the relationship between all stakeholders in the hospital. Internal accounting control is an important internal control measure for the development of hospital management system. It is also a key basis to enhance the reliability and compliance of hospital financial statement. There is a close relationship between the hospital governance structure and the internal accounting control, whose high correlation directly affects the growth and development of the hospital. Effective internal control system can not only guarantee the safety of hospital assets, improve the efficiency of hospital management and operation, but also improve the quality of hospital medical services and ensure the advantages of hospitals in the market competition. On this basis, the hospital management should raise the importance of the internal control system building ideologically and make an in-depth analysis based on the current problems in the internal control of the hospital. With the scientific management concept, corresponding solutions should be put forward to combine short-term interests and long-term interests together to achieve the strategic objectives of development.

## Opinion

The internal accounting control system plays an increasingly important role in the development of the hospital. For example, it can not only achieve a wide range of medical treatment and medical accounting, but also improve the effectiveness of hospital cost estimates. In the development of the hospital, it is necessary to combine the actual development trend and construct the internal accounting control system, so as to truly realize the integration of various resources and provide effective service to the patients. At present, there are many hospitals that don't guarantee the unity of accounting management system and zero difference sales, which cannot really achieve the accounting of drugs. The inclusion of the internal accounting control system can effectively alleviate this situation. Under the current development background, there are

many flaws and deficiencies in the cost budget management under the hospital accounting management system. There is no specific construction of various subjects and any clear cost and expenditure. The current cost accounting system in hospital does not meet the requirements of the new medical reform, so it is necessary to strengthen the internal accounting control system to truly strengthen the hospital cost budget. The internal accounting system of hospital also has some shortcomings: First, the management awareness is not strong and the implementation of internal control management system is not enough; Second, the personnel related to internal control accounting lack basic knowledge and skills, and the internal control system is not perfect; Third, The hospital lack the concept of financial accounting governance, resulting in a serious lack of management awareness. In view of the above problems, the hospital's internal control system needs to be improved, and the hospital's internal management policies should be improved. Based on this, the hospital should closely link the state's financial policies and establish the governance philosophy of the relevant regulations. Besides, they should also increase the awareness of crises and improve the internal control concept of financial staff, to improve control strategies and create strict supervision of the discipline. In addition, we must also establish and improve the audit and control system. Relevant personnel in the hospital must be authorized and approved before they can handle the relevant economic activities. The scope of treatment of workers at all levels should be clarified and a mechanism of checks and balances should be gradually formed to enhance the sense of responsibility for work. The control of accounting system should be strengthened to effectively guarantee the timeliness and authenticity of accounting information. The accountant job responsibility system should be implemented to actively enhance the accounting profession's professional accomplishment. Finally, the system of internal accounting reports should be established and improved to truly and intuitively reflect the company's financial situation. Also, various management accounting methods should be actively taken to timely make senior management personnel know the situation, so as to obtain scientific and rational countermeasures and optimize the hospital's management system, to enhance the operating efficiency of hospital and the level of service to the people [1-3].

## References

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