

Research on Countermeasures to Strengthen the Tax

Management of Public Hospitals under the New Situation

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Abstract: Taxation is an essential source of national finance, and tax administration has a significant impact on the development of the country and the reform of the economy. Tax administration should follow the changing situation of the national economy, so that it can be adjusted continuously. The tax administration of public hospitals is related to the national economy and people's livelihood, so it must be paid attention to and emphasized. In this paper, we analyze the current problems in the tax administration of public hospitals, and make suggestions to strengthen the tax administration of public hospitals, so as to help the tax administration of public hospitals to be carried out smoothly.

Keywords: New Situation; Strengthening Tax Management in Public Hospitals; Countermeasures

1. Introduction

The work of public hospitals is related to the life and health of the population, and it has a huge economic benefit. The efficiency of tax management in public hospitals has a significant impact on the national finance, resource allocation and social stability. In the new economic development situation, it is inevitable to strengthen the tax management of public hospitals.

2. The Importance of Strengthening Tax Management in Public Hospitals

With the continuous reform of the whole society's economic development, the economic development mode of public hospitals is also changing. The tax administration system has a significant impact on the development of the economy. The tax administration system not only affects the state's finances and the income of economic organizations, but also affects the economic development model, efficiency and service level of economic organizations. At present, the importance of tax management in public hospitals is also coming to the fore. Tax management in public hospitals is not only a tax issue, but it involves the development and changes of the whole medical system, which has a cascading effect on the life of the public. The tax management of public hospitals involves the government's revenue, the allocation of medical resources, and the improvement of the health of the society.

2.1 Facilitate the Increase of Fiscal Revenue

The tax management of public hospitals contributes to the increase of fiscal revenue of the government. Finance is to support the national infrastructure construction, and it is also an important economic source to improve the level of public services. Public hospitals comply with the relevant national laws and regulations, and fulfill the corresponding tax obligations, such as collecting taxes and filing tax returns, which can effectively prevent tax evasion and misrepresentation of income, so that the government's fiscal revenue can be guaranteed, thus ensuring that the people's livelihood in China can be carried out smoothly.

2.2 Promoting Rational Allocation of Medical Resources

The tax management of public hospitals helps the rational allocation of medical resources. Reasonable tax management can ensure the funding of hospitals, which provides economic guarantee for the long-term stable development of resources.

Scientific and reasonable allocation of tax money, it can effectively avoid using funds in unreasonable or unnecessary places, help hospitals to make better use of funds, r guarantee the fairness and reasonableness of hospitals in the allocation of funds.

2.3 Promoting the Overall Health of Society

Tax management in public hospitals also contributes to the health of society. Medical care is a big mountain that weighs on the people. Contemporary people are affected by various factors, and their health quality is generally poor, and the high medical expenses have imposed a huge burden on people's life. Correct and effective tax management can provide public hospitals with sufficient financial support, guarantee the adequacy of medical resources, and make more people receive fair medical treatment, which helps to improve the health level of society. Strengthen the study of tax management of public hospitals, which can better promote the economic and social development, and then guarantee the overall harmony and stability of the society ^[1].

3. Problems of Tax Management in Public Hospitals

With the rapid progress of social and economic development, the operation activities of public hospitals are facing new situations, which bring new opportunities and challenges for the development of hospitals. With the richness and diversification of medical services, the operation mode of medical institutions has also changed greatly, and the tax management of public hospitals has also been affected to a certain extent. The tax management work of public hospitals has also undergone great changes. However, in the new situation, the operation mode and policy adjustment in this field cannot keep up with the development, and there are still many problems in the tax management of public hospitals.

3.1 Inadequate Internal Control Mechanism for Tax Administration

The internal control mechanism has a significant impact on the management level and management efficiency of public hospitals. Inadequate internal control mechanisms and loopholes in public hospitals, which not only lead to poor implementation of tax management policies, and seriously affect the tax management of public hospitals, but also affect the overall management efficiency of public hospitals, and the allocation and use of resources. Due to the inadequate internal control mechanism, public hospitals are not strictly controlled in all aspects of work, resulting in serious waste of resources, increased operational risks, lower operational quality and operational efficiency, which ultimately has a negative impact on tax management. The lack of standardization of tax management in public hospitals and the lack of effectiveness of management and supervision, which can easily lead to financial losses, which is detrimental to the development of public hospitals.

3.2 Backward Tax Management Model

Public hospitals do not carry out effective tax management reform, so the technical content of tax management is low, and a large number of tax management tasks rely on the traditional management mode, which is difficult to meet the needs of modern hospital management. The tax management system of public hospitals is not updated in time, and it cannot provide guidance and basis for tax management in the new situation of hospitals, which is not conducive to the smooth development of tax management. The relevant tax preferential policies are not sufficient, and there is no effective supervision system, which makes it impossible for public hospitals to effectively regulate the behavior of tax management staff, and there are loopholes and irregularities in the management process. Due to the limited technical strength of tax administration in public hospitals, the implementation of tax administration lacks an effective scientific mechanism, and the efficiency and accuracy of tax administration cannot be guaranteed ^[2].

3.3 Insufficient Working Ability of Tax Management Personnel

Tax administrators of public hospitals lack management skills training and awareness of improvement. In the process of tax management reform, timely learning and improvement are not carried out, which leads to some difficulties in their successful completion of current tax management work. Some of the tax management staff have low quality, and they lack professional ability to implement tax management effectively. Tax administrators do not learn new tax management

techniques and experience in time, and they do not solve the problems they encounter in time, which leads to the accumulation and expansion of problems, which seriously affects the development of public hospitals.

4. Measures to Strengthen Tax Management in Public Hospitals

With the development of society, the tax management of public hospitals has received more attention. In order to improve the efficiency of tax management in public hospitals and promote the development of public hospitals, measures to strengthen tax management in public hospitals are essential.

4.1 Establish and Improve the Tax Management System

Public hospitals ought to strengthen technical support for tax management, establish and improve an effective tax management system, and enhance the scientificity and accuracy of tax management. First of all, public hospitals should clarify tax management objectives, build a high level, and organize managers to study a set of top-down and time-efficient tax management system led by hospital leaders, so as to ensure that all working links of hospitals are under the supervision of tax management. We will clarify the duties of each post and implement the personal responsibility system, and then ensure that each post staff can shoulder their own responsibilities, correct their working attitude and improve their work efficiency, so as to promote the overall improvement of tax management efficiency.

4.2 Improve the Quality of Tax Management Staff

Public hospitals should establish and improve the system of talent training and talent introduction, and then improve the quality of tax management personnel in public hospitals. Establishing a talent pool of tax management professionals, and then introducing external experts and entrepreneurs, which in turn bring advanced experience and methods to the tax management of public hospitals; organize exchange meetings or lectures for outstanding personnel, so as to improve the ability level of tax management personnel of public hospitals. Strengthen the training of professional skills of tax administrators, organize tax administrators to learn tax policies and regulations, require tax administrators to pay attention to the changes of national tax policies in real time, keep abreast of the times and adjust their working methods in time [3].

4.3 Improve the Tax Management Supervision and Inspection Mechanism

Establish a perfect tax management inspection mechanism, so as to strengthen the supervision of the tax management process of public hospitals, and ensure the effectiveness of tax management. Formulate a scientific and reasonable tax management system, and effectively regulate the behavior of staff with the system. Strengthen the standardization of tax management in public hospitals, formulate specific tax management measures in accordance with the actual situation of public hospitals, and strengthen the implementation and supervision of tax management. Strengthen the legal training of tax management in public hospitals, improve the legal awareness of tax management in public hospitals, make tax management more rigorous and standardized, and avoid illegal and irregular behavior.

4.4 Strengthen the Publicity and Guidance of Tax Administration Work

Strengthen the propaganda and guidance of tax administration in public hospitals, do a good job of propaganda and explanation of tax administration, popularize tax knowledge to the public, and improve public support and understanding of tax administration in public hospitals. Through the publicity work, it helps the staff to realize the importance of tax administration work, improve the staff's attention to tax administration work, and promote the public's effective supervision of tax administration work in public hospitals.

Conclusion

To sum up, strengthening the tax management of public hospitals is an inevitable requirement for economic development, which is in line with the overall interests of the national public as well as the hospitals themselves. Strengthening the tax administration of public hospitals, which can effectively solve the problems existing in the tax administration of public hospitals, and then improve the efficiency and level of public hospitals, so as to meet the needs of society for public hospitals. Effectively solving the problems of tax administration in public hospitals, which can ensure the

efficiency and accuracy of tax administration in public hospitals, thus creating favorable conditions for the development of public hospitals.

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