

Social responsibility building in public hospitals accounting research evaluation system

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Abstract. In view of the public hospital in recent years appeared in the business process of the current situation that overly value economic benefits. Ignoring social responsibility often cause the doctor-patient contraction. The article from the research perspective of social responsibility accounting combining with the characteristics of the public hospital industry, through questionnaire investigation and expert grading method, is to determine a tri-grade evaluation index to measure the social responsibility of the public hospital and build a set of evaluation index system about the social responsibility of the public hospital, which used to evaluate the implementation of social responsibility of public hospital in our country.

Keywords: The public hospital; Social responsibility accounting; Evaluation index.

1. The importance of social responsibility building in public hospitals accounting research index system in our country

In recent years, because public hospitals adopt one-sided enterprise management modes, played down the commonweal of public hospitals, the undesirable phenomena that medical staff get “red packets”, “kickbacks” and so on, caused the people’s trust crisis. If we strength the guidance and supervision of public hospitals to fulfill social responsibility and to rebuild a pure image, will be expected to raise the awareness and standard of social responsibility information disclosure in public hospitals. It is of far-reaching significance for the government, society, public hospital and patient to carry out quantitative evaluation of social responsibility in public hospitals. Chinese scholars to quantitatively evaluate social responsibility of the public hospital research also gradually increased, such as Xie rongrong, Xu aijun, who have been structured relevant three-level index system—primary hospital social responsibility, intermediate hospital social responsibility, senior hospital social responsibility, according to the hospital three-level of social responsibility and 14 items[1]. Duan Guimin established a social performance evaluation system of public hospitals from five dimensionality working, patient, creditors, community and government [2]. Li Bin and Ren Rongming established social responsibility three-level evaluation index system of public hospitals based on stakeholders of public hospital [3]. The paper, from the perspective of social responsibility accounting, combined with the characteristics of public hospitals in our country to design a set of evaluation index system of social responsibility accounting information disclosure of public hospitals, for the quantitative evaluation research of social responsibility of public hospitals in our country to provide some reference.

2. Building a set of index system of social responsibility accounting of public hospitals in our country

The evaluation index system of social responsibility in public hospitals is an indicator system to systematically reflect the implementation of social responsibility in public hospital, it will be in the form of accounting index to estimate and reflect the social responsibility of public hospitals. The social responsibility three-level evaluation index system of public hospitals in our country is based on

stakeholder theory, on the basis of design principle of four index—systematic, integrity, operability, general comparison[4], established through questionnaire investigation and expert grading method. The article plan to build first class indicator and second class indicator from three aspects—economic responsibility, social responsibility, environmental responsibility, including eight aspects — governmental sponsors' responsibility, creditors' responsibility, the responsibility of administrative supervision department, patients' responsibility, employee's responsibility, communal responsibility, environmental management and resource saving, and then subdivide the secondary indicators into corresponding 26 three-level accounting index.

(A).government sponsor responsibility index.

Asset-liability ratio. Asset-liability ratio=divide total liabilities by total assets then multiply by 100%, the index is a comprehensive index to evaluate debt levels of public hospitals, as well as an important indicator to measure financial riskiness of public hospitals. Besides, it should be controlled in appropriate range.

The growth rate of net assets. The growth rate of net assets=(The final net assets-The initial net assets) / The initial net assets \times 100%.The growth rate of net assets reflects the expansion speed of capital scale in public hospitals. A higher growth rate of net assets represents that public hospitals develop better.

(B).The responsibility indicators of the creditors.

1) The current ratio. The current ratio=(current assets/current liabilities) \times 100%,Generally speaking, the higher the ratio, the stronger the public hospital asset cashability and the stronger the short-term debt paying ability, while the opposite one is weak.

2) The ratio of cash and accounts payable. The ratio of cash and accounts payable=(cash/accounts payable) \times 100%. The stronger the public hospitals' ability to pay supplier payment for goods, the higher the degree of protection for trade creditors, the higher the ratio of cash and accounts payable.

(C).The responsibility indicator of administrative supervision department

1) To undertake teaching class. The more the total teaching hours, the more the clinical teaching and practical work of higher medical colleges in public hospitals, the more social responsibilities.

2) The reporting rates of legal infectious disease. The reporting rates of legal infectious disease=(The number of legal infectious disease reported actually/the number of legal infectious disease shall reported) \times 100%. The index reflects situations that public hospitals perform the functions of public health and carry out prevention and control work of infectious diseases and chronic non-communicable diseases.

3) The rate of income tax payment. The rate of income tax payment=current year's profits tax/(at the beginning of net assets + at the end of net assets / 2) \times 100%.The index reflects the pay of income tax of public hospitals and the contribution of taxes to the country.

4) The scale of finished tasks commanded by government. The scale of finished tasks commanded by government=(the number of accomplished tasks commanded by government/the total of mandatory tasks issued by government) \times 100%. All public hospitals should seriously finish the mandatory task that urban hospitals should support the health work of rural, community and the border area, commanded by Health Administrative Department[5].

5) The reporting rate of deadly medical errors and medical negligence. The reporting rate of deadly medical errors and medical negligence=(the actual reporting number of deadly medical errors and medical negligence/the shall reporting number of deadly medical errors and medical negligence) \times 100%. The index can play a positive role in exactly handling medical accidents and improving the quality of medical service in public hospital.

(D). The responsibility indicators of patients

The rate of average medical cost between outpatient clinics and outpatient clinics in an equative hospital. The rate=(the average cost of outpatient clinic/the average cost of outpatient clinic in a equative hospital) \times 100%.The index reflects the price of medical service provided by public hospital, and the rate as small as possible.

The rate of average medical cost between hospitalization and hospitalization in an equative hospital. The rate=(the average cost of hospitalization/the average cost of hospitalization in a equative hospital) $\times 100\%$. The rate reflects that the cost of inpatients in public hospitals is high or low. The smaller the rate, the more the fairness of the medical service cost can be guaranteed.

The average hospital stays. The average hospital stays=(the total of hospital stays/the total number of inpatients) $\times 100\%$. In general, the fewer the average of hospital stays, the higher the protection degree of patients' interests in public hospitals.

The rate of proficiency of discharge and admission diagnosis. The rate of proficiency of discharge and admission diagnosis=(the number of proficiency of discharge and admission diagnosis/the total number of discharge and admission diagnosis) $\times 100\%$. The higher the rate, the higher the medical level of public hospitals, and the higher the degree of patients' interests.

The deductions of poor patients' medical expense. The deductions of poor patients' medical expense is an absolute index. It directly shows the salvage money provided by public hospitals. The greater the salvage money, the greater the indicator, the greater the amount of poverty relief efforts in patients with survey.

The satisfaction of patients. The satisfaction of patients=(the number of patients who is satisfied in the investigation/the total number of patients in the investigation) $\times 100\%$. It is an comprehensive index to reflect the quantity and level of medical service in public hospital. If the public hospital perform the social responsibility, respect the rights of patients and meet the need of patients, patients can be satisfied.

(E). The responsibility of the worker

1) The satisfaction degree of employee. The satisfaction degree of employee=(the number of the employee who is satisfied in survey/the total number of the employee in survey) $\times 100\%$. The index synthetically reflects the degree of the workers' satisfaction with the human resources policies in guaranteed incomes, working environment and conditions, the chance of training, the rights of development. The greater the ratio is, the better it is.

2) Average wages of staff and workers [5]. Average wages of staff and workers= total actual wages of staff and workers in a year/the annual average number of staff and workers. It is a leading indicator to reflect the level of staff salaries, which shows staff salaries level is high or low for a period of time.

3) Employee's average training cost. Employee's average training cost =employee's educational training cost during the reporting period/the average number of all employees during the period..

In the case of other factors constant, the higher the index, the better, the more attention paid by hospitals to cultivate employee's ability and quality.

4) The growth rate of staff salaries. The growth rate of staff salaries=(the gross income of workers in this year-the gross income of workers in previous year) / the gross income of workers in previous year $\times 100\%$. The index reflects the growth of staff salaries. The higher the index is, the faster the speed of the staff salaries growth becomes.

(F). community responsibility

1) The annual volume of expenditures of charity donation. It is an annual volume of expenditures in public hospital community. The greater the charitable donation amount is, the greater the contribution made by community is.

2) The annual times of free clinic. It is the total times of free clinic in community promoted by hospitals. The more times is, the more hospitals care about the health of community residents.

3) Health lecture times in years. It is about annual total times of health lecture in community promoted by hospitals. The more health lecture times is, the more knowledge of health care community residents can master, so people can preferably prevent and treat their own disease and the hospitals' contribution is greater.

(G). environmental management responsibility

1) The qualified rate of medical waste management. Medical waste management has several aspects, such as classifying medical waste and life rubbish, packaging container, recording relevant

formalities, the storage space and time of medical waste. The higher the percent of pass is, the higher the level of medical waste management is, and less harmful to human health and environment.

2) The proficiency of radioactive protection. It is determined according to results measured by the environmental protection department. The higher the numerical value is, the more effective the radioactive measures and facilities are the more security to the radiation (chemical) staff and public's health and safety can guarantee.

3) The rate of environmental expenditure. The rate of environmental expenditure = annual environmental expenditure/the gross of medical business income \times 100%. The index reflects the spending of hospitals in the aspect of environmental protection. The higher the rate is, the more attention the hospital can pay to protect environment.

(H). resource conservation responsibility

1) The integrated energy consumption rate of medical income in every ten thousand yuan. The integrated energy consumption rate of medical income in every ten thousand yuan = the cost of integrated energy consumption/the annual gross of medical business incomes \times 100%. The index reflects every ten thousand yuan income in the cost of integrated energy consumption, such as water, electricity and gas. The smaller the ratio is, the smaller every ten thousand yuan income in the cost of energy consumption is, and the better the responsibility of saving resources can perform.

3. Summary

Although the social responsibility accounting information disclosure has not taken shape a unified specification, the evaluation index research of the social responsibility accounting has widely carried out. Building evaluation index system of the social responsibility can help public hospitals to scientifically and reasonably define its social responsibility and evaluate the performance of social responsibility to guide public hospitals to undertake the due obligations and adhere to the nature of public welfare. The next research work will be taken from the index distribution of this evaluation index system and empirical research to promote sustainable healthy development of public hospitals.

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