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Management accounting versus medical profession discourse: Hegemony in a public health care debate – A case from Denmark

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ABSTRACT

This study uses discourse, ideology and hegemony as a theoretical foundation to investigate the development of the polarised discourses of management accounting and the medical profession during the introduction of a NPM reform in the public health care debate, using Denmark as a case study. 194 newspaper articles and 73 medical profession articles from 2002 to 2008 are analysed, using critical discourse analysis. The analysis shows that the management accounting discourse becomes the dominating ideology which is embedded in the public rhetorical debate. There are three peculiar outcomes of this domination; the absence of physicians in the general public debate, the creation of a phantom phenomenon meaning that the negative consequences of the reform are blamed on a third person, typically the system, and finally a changing meaning of the health care service quality provided from a medical perspective of a patient oriented focus to a quantitative focus through strong rationalised arguments. This puts the medical profession in a dilemma concerning their ideological Hippocratic Oath versus the NPM efficiency focus. However, they choose to gradually adopt management accounting terms in their own medical professional debate.

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1. Introduction

This study investigates the management accounting and medical profession discourses in the development of a New Public Management (NPM) reform in Denmark. Critical discourse analysis (CDA) is used to analyse the divergent perspectives in the health care debate namely the rational economic arguments versus medical humanitarian rationality. Management accounting, with roots in neo-classic economics (Ryan et al., 2002), is closely related to these economic arguments where the semiotic use of budgets, costing, savings, efficiency and productivity expresses meanings beyond the traditional practice of accounting techniques (Arnold et al., 1994; Miller, 1994; Oakes et al., 1994; Cooper, 1995; Samuel et al., 2005; Shapiro, 2005; Watkins and Arrington, 2007). Today management accounting terms, and models used to enhance these focal points, have entered the wider social practice of public services alongside the emergence of NPM (Lapsley and Wright, 2004; Watkins and Arrington, 2007; Kurunmäki, 2008; Kurunmäki et al., 2011). Opposite exists the medical profession discourse drawing on a humanitarian ideology of human health, illness and death (Dich, 1973; Foucault,

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1994). The management accounting perspective has proven to be complex and problematic on several levels within public institutions (Llewellyn, 1993; Pettersen, 2004; Llewellyn and Northcott, 2005), and a well-researched tension between policy makers, drawing on management accounting discourse, and medical professionals is often apparent (Mackintosh, 1993; Glennerster, 1994; Lawrence et al., 1994; Abernathy, 1996; Boden et al., 1998; Broadbent and Laughlin, 1998; Broadbent et al., 2001).

This study provides a different angle on the above described tension. Unlike prior studies, it does not examine the internal accounting procedures of relevant institutions. Instead, it uses CDA to investigate the debate in parts of the public media. CDA is a linguistic tool which extends discourse analysis by including detailed text analysis to support discourse findings. The analysis focuses on the debates arising in newspaper and physicians' journals following the intensification of NPM represented by one specific Danish reform; the Structural Reform. This approach follows up and extends an under-researched area of accounting research which occurred 20 years ago (Arnold et al., 1994; Oakes et al., 1994). It enhances approaches used in prior studies and contributes to the research literature on media debate discourses within accounting. According to Fairclough (1995) discourses found in news media can be seen as an ideological process of considerable social importance, which makes this approach highly relevant in the discussion of management accounting in social services. Additionally, the particular language of accounting is complex and includes discursive representations and vocabularies (Miller and Rose, 1990; Arnold et al., 1994; Miller, 1994; Potter, 2005). The discursive representation of accounting is manifested through various 'calculative' forms (Miller and Rose, 1990; Miller and Napier, 1993) intended to portray the ideals of neutrality and objectivity (Miller and O'leary, 1993; Miller, 1994; Cooper, 1995; Shapiro, 2005), characteristics perceived to reflect honest government and true knowledge (Porter, 1996). It is through this rationale that accounting techniques are mobilised (Miller, 1994) and used as convincing arguments to normalise social practice, thereby removing the ability to imagine alternatives (Shapiro, 2005) and question the discursive obviousness (Simons, 1995).

The specific aim of the study is to locate and assess the importance of neoclassic economic rationalisation, manifested through management accounting terms and models, within the broader social practice of health care, and to reveal the contradictive consequences of this accounting discourse which, among other things, results in inequality due to 'invalid' arguments of specific stakeholder groups. This aim is achieved by identifying the dominant linguistic discourses in the debate surrounding the intensive development of NPM in Denmark. The paper additionally addresses the call from Shapiro (2005) to investigate the paradox of social constellations in the public debate. To examine the discourses, analyses were carried out of all national newspaper and physicians' journal articles published between 2002 until 2008 that addressed the issue of the Structural Reform and health care between 2002 until 2008.

A conceptual discussion on the conflicting issues is provided in the following section. This section comprises two parts. The first part identifies and explains the specific theoretical concepts employed in the study and discusses their relevance and interrelations. The second part refines this discussion into the opposing views of management accounting and the medical profession drawing on earlier literature on social conflicts arising from the development of NPM. Then the CDA method is described. The subsequent analysis section is structured around a three dimensional framework suggested by Fairclough (1992). The final section discusses the findings that are related to the wider social practice on which the conclusions are drawn. This discussion highlights the hegemonic discourse in the public debate manifested through rationalisation. It brings forward the paradoxical rational arguments of management accounting and medical humanitarianism.

2. Ideology embedded in discursive practice

The concept of New Public Management (NPM) has been labelled as a prominent ideology (Deem and Brehony, 2005) of how public services should be managed. According to Fairclough (1992), ideology is embedded in social practice as atomised modes of reasoning. The ideology is the foundation for the choice taken in the social practice's modes of actions used to respond to the world. NPM is utilised as a preferred choice of sustaining a better and more efficient public sector. Thus, as an ideology, NPM, became an international trend in the public sector within the OECD countries during the 1980s and 1990s with some late adopters after 2000 (World Health Organization, 2000; Cook, 2004; Pettersen, 2004; Brorstrøm and Nilsson, 2008; Groot and Budding, 2008). There is no consensus about the current status of NPM, with various researchers considering it to be in the mature stage (Hood and Peters, 2004; van Helden, 2005; Broadbent and Guthrie, 2008), the post-NPM stage (Christensen and Lægreid, 2007) or the death stage (Dunleavy et al., 2005). Nonetheless, large parts of the management accounting discourse continue to mobilise the NPM ideology, especially the concepts of efficiency and performance measures (Lapsley and Wright, 2004; Dunleavy et al., 2005; Den Heyer, 2011). In this paper management accounting discourse is a particular set of rhetoric which supports the choice of NPM ideological rationalisation.

Jacobs (2012) calls for continuous emphasis on the research of NPM, but also calls for the development of theoretical frameworks to enhance our understanding of the role of accounting in the public sector. Likewise Miller et al. (2008, p. 962) state that "*we need to know more about the ways in which accounting interacts with, and at times hybridizes, as a result of encounters with other types of expertise*". Discourse theory and analysis enables us to identify the represented ideologies and to consider the effect of the underpinned discourses on core values, and the capability or inability to act within a specific context (Cooper, 1995; Shapiro, 2005).

A specific rationale typically justifies the ideological choices we make. According to van Dijk (1993) an indirect power can often be found to control the minds of others, which is not simply manipulative. Often "... *dominance may be enacted and*

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