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Accountingization v. legitimation: a comparative study of the use of accounting information in intensive care

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Abstract

This is a comparative study of management accounting in intensive care units in the UK and Finland. The management accounting problems of health care in many countries are well documented in the literature (difficulties of budgetary implementation: non-integration of health care professionals into the financial management process). This study examines these issues in the situation of intensive care, where there are difficult ethical decisions to be made by health care professionals in a climate of rapid medical advance where financial constraints may lead to rationing of health care. This paper reveals commonalities between these two countries in terms of intensive care problems, but there are differences, too, which can be attributed to contrasts in management accounting practices in the two countries.
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1. Introduction

Management accounting in health care has been the subject of a sustained research effort over the past couple of decades.[1] This particular study builds on earlier research but also extends this by undertaking a comparative, international study of accounting practice in Finland and the UK to yield fresh insights

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[1] In the UK, the seminal study of health care accounting, was the Perrin Report (Perrin et al., 1978). This has been followed by a succession of studies of management accounting in a variety of countries (for example, Preston et al., 1992; Pettersen, 1995; Lapsley, 1994; Jones and Dewing, 1996; Kurunmaki, 1999).

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into management accounting for health care. This study reaffirms the perspective that much is to be gained in explaining and understanding management accounting practices by undertaking studies of this comparative nature, and by relating local phenomena to global trends (Hopwood, 1999). The global trend affecting health care is the international pursuit of ideas of New Public Management (NPM), in which accounting has been given a central role (Hood, 1995; Olson et al., 1998). The local phenomena are distinctive interpretations of, and practices of, management accounting in the same part of health care, in this case, intensive care. Management accountants and clinicians draw on different knowledge bases and so bring different perspectives to the issue of costs and rationing in intensive care units. This divergence is accentuated by the different social and institutional contexts of these study settings in Finland and in the UK, which emphasises the need for field studies to investigate comparative management accounting practice (Whitley, 1999).

This paper is organised in five parts. First, the conceptual perspective adopted in this study is explored. This contrasts the tension between those studies of health care which depict accounting as a means of *legitimating* activities, particularly in the context of particular organisation structures, notably in the case of 'decoupled' or 'loosely-coupled' organisations, and the *instrumental* view of accounting in organisations. This instrumental view of accounting in action, labelled 'accountingization' (Power and Laughlin, 1992) has a functional understanding of the role of accounting. Second, the research context of this study is explored: the global phenomenon of NPM and its potential importance in intensive care. There are two strands to this: (a) a comparison of the manner and timing of public sector reforms in Finland and the UK and (b) management accounting and the specific part of health care which is the focus of this study—intensive care. These ideas are explored by a qualitative, interpretative investigation of management accounting in intensive care in four case study settings. This research method is set out in the third part of this paper. In the fourth part, the results of the investigation at the case study sites are analysed. This analysis extends our understanding of the kinds of phenomena which can be explained by these contrasting conceptual perspectives on management accounting and its role in organisation life. Finally, in the conclusion, we draw together the analysis of the comparative studies and offer a continuing research agenda.

2. Conceptual perspective: accountingization v. legitimation

The public sector, in general, and health care, in particular, has been subject to significant changes in recent decades. These encompass structural changes (the purchaser/provider split and quasi-markets), management changes (the introduction of general management in the UK, 'Results Management' (Möttönen, 1997) in Finland), and numerous accounting related initiatives, notably on costing and budgeting systems (see, for example, Preston et al., 1992; Pettersen, 1999). The commonalities and divergences between these, and other, public sector reforms in the UK and Finland are taken up in the next section of this paper, however at this juncture, we note that within the literature on these reforms there are contrasting interpretations of these changes. Some researchers who explored these accounting and management changes argue that they can be explained in terms of legitimation (see, for example, Lapsley, 1994; Pettersen, 1995). A differing view is that espoused by NPM theorists who present structural, management and accounting changes as instrumental—as levers for the achievement of efficiency (see Osborne and Gaebler, 1992). Both of these explanations of the consequences of public sector changes in accounting are used to inform this study.

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