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Accounting Research on Health Care

– trends and gaps

Abstract

This study reviews three hundred seventeen accounting studies in health care from the past forty years. In addition to a traditional description of the theory and methods applied, this review focuses on the countries that have been studied, the stakeholder perspectives that have been represented through data collection and the longitudinal accounting topic focuses that have been developed. The findings illuminate trends and gaps in the literature. Specifically, this study identifies a growing trend of applying interviews as a method of data collection, which increases the possibility of representing individual stakeholders. Predominantly, administrators' and doctors' viewpoints are presented, whereas a lack of perspectives among nurses, patients and politicians raises opportunities for future research. Additionally, there has been an increase in the number of countries represented in studies. Whereas Scandinavian countries are well represented in this literature review, studies of non-English-speaking countries are still significantly lacking. The accounting topic in focus has seen a natural development with NPM reform developments. A majority of costing and budgeting studies in the 1980s and 1990s have gradually changed to a performance measure focus and different atypical areas, signalling increased nuances in the role of accounting in the health care sector. Thus, although the majority of the existing accounting literature has focused on NPM market reforms, NPM health care reform is far from exhausted, and ample opportunities exist for future research in health care accounting.

Keywords: Health Care Reform, New Public Management, Literature Review, Accounting

Words: 9.253 (including references and abstract)

Introduction

The purpose of this literature review is to identify the emerging accounting research agenda surrounding the development of health care reforms during the past 40 years, with a specific emphasis on identifying represented countries, incorporated stakeholder perspectives and developed longitudinal accounting focuses. The aim of this review is to illuminate particular trends and gaps in the health care accounting literature to disseminate awareness of available future research approaches.

The research area of accounting in health care is relevant for several reasons. Firstly, according to the World Bank, health care expenditures within the OECD countries are continuously on the rise, with a growth from 9.2% of GDP in 1995 to 12.4% in 2014 (The World Bank, 2014). Thus, the health care sector comprises a dominant part of public expenditures. The increasing health care costs combined with the 20th century's transnational trend of systemising the health care sector through public spending have also sparked increased and sustained governmental intervention labelled New Public Management (NPM) (Hood, 1991; Malmrose, 2015)¹. Secondly, the NPM reform wave has particularly stressed accounting elements of efficiency, cost control, budgeting and performance measures (Gruening, 2001; Hood, 1991; Lapsley & Wright, 2004). As a result, NPM has been applied as a proxy for optimising the public sector to continuously improve efficiency, which has been extensively discussed in the accounting literature (Broadbent & Guthrie, 2008; van Helden, 2005). Consequently, several public sector literature reviews have been conducted with a specific focus on accounting research.

Public sector literature reviews encompass work completed by Broadbent and Guthrie (Broadbent & Guthrie, 1992, 2008), which shows that much research effort has been devoted to the

¹ NPM encompasses the entire public sector, but in particular, the health care sector has been involved in this trend (see Broadbent and Guthrie, 2008).

area of NPM in health care. The 1992 study by Broadbent and Guthrie focuses on a trend within accounting research that they designate ‘alternative’ accounting research. They argue that accounting affects social and organisational practices, which initiate these ‘alternative’ studies. Based on an extensive literature review published in 2008, Broadbent and Guthrie further concluded that management accounting is the most researched area within public services. Analogously, they find that health care is the most studied field within the public sector. This justifies a specific accounting literature review on public health care. Van Helden (2005) conducted a study on the role of management accounting within the entire public sector. Similarly, Goddard (2010) contributed a literature review of accounting in the public sector. However, both of these literature reviews span a short period of time (three years). In contrast, Jacobs (2012) conducted a longitudinal literature review from 1992 to 2008. This study thoroughly identifies research theory application and development within public sector accounting research.

In contrast to the aforementioned studies, the present study focuses on accounting literature available online, published, English language only, from 1977 until 2016², and concentrating on the public health care sector³. This study will include all accounting research but with a natural emphasis on some management accounting themes due to the fact that the majority of the research identified is within the specific field of management accounting. Moreover, the majority of NPM themes are identical to some of the most relevant management accounting tools such as costing, budgeting and performance measures. However, accounting literature is reviewed in general in order to capture a broad scope. While identifying the traditional descriptive data of journal, volume, theory, method and country of study, this study will further contribute with two particular themes. Firstly, leaning on Fairclough’s (2001) discursive depiction of texts, the

² This literature review includes online-available literature, which differs in timespan from journal to journal. Several accounting journals have been launched during the past 20-30 years and therefore do not have articles available from 1977.

³ With a few US studies capturing nonpublic health care data from for-profit or non-profit hospitals.

stakeholder perspectives applied in the study, typically through the represented data collection, will be identified. Secondly, the longitudinal trend of the topic of accounting highlighted in the literature is assessed and reflected towards NPM reform development, leaning on Hood and Peters' (2004) conceptualisation of the NPM research field and development.

In the remaining part of the introduction, it is necessary to address a classic concern of the US research agenda to reflect on US research inclusion in this literature review. Moreover, the loosely applied theoretical framework will be further elucidated to clarify the application of Fairclough's (2001) and Hood & Peters' (2004) concepts. Following this introduction, the research design and structure of analysis are explained. The Research Design section further explicates the specific deployment of the conceptual frameworks of Fairclough (2001) and Hood & Peters (2004). Next, the findings are presented. Finally, based on the findings, research trends and gaps are discussed.

Accentuation: global hybridisation of NPM elements including the US

Typically, NPM is viewed as originating in the UK and/or New Zealand (Boden, Gummett, Cox, & Barker, 1998; Hood, 1991; Lawrence, Alam, & Lowe, 1994; Whitcombe, 2008), and literature reviews on NPM often exclude US literature (Broadbent & Guthrie, 2008; Goddard, 2010; van Helden, 2005). However, during the 1960s, ideas of NPM were widely developed in the US (Gruening, 2001; Stivers, 2008), which later was referred to as Reinventing Government (Pollitt & Boukaert, 2004). Though the US is known for a private health care sector, large parts of the US health care are covered by the public sector, such as Medicare for the elderly and disabled and Medicaid for low-income segments and the disabled (Barniv, Danvers, & Healy, 2000; Eldenburg & Kallapur, 1997; MyMedicare.com, 2012). In fact, only 20% of US hospitals are for profit. The remaining hospitals are non-profit organisations or government owned (Rice, Rosenau, Unruh, &

Barnes, 2013, p.39). Analogously, 30% of all healthcare spending is on governmental programmes and 49% is employer sponsored (Ibid. p. 109), which is similar to the German Bismarck System (Busse & Riesberg, 2004). Private-public initiatives have also been widely seen in the NPM development in other countries (Acerete, Stafford, & Stapleton, 2011; Broadbent, Gill, & Laughlin, 2003). Thus, a complete distinction between the private and public health care sectors is not possible. Moreover, the original ideas of the Diagnostic-Related Group (DRG) cost allocation system, which constitute a prominent part of the NPM focus (Forgione, Vermeer, Surysekar, Wrieden, & Plante, 2005; World Health Organization, 2000), originate in the US (Borden, 1988; Hsiao, Sapolsky, Dunn, & Weiner, 1986; Alistair M. Preston, Chua, & Neu, 1997). The purchaser-provider split substantiates the entire US health care system and became a trend widely implemented in NPM reforms (Lapsley, 2008; Siverbo, 2004). Finally, performance measurement developments have brought challenges to the US health care system equal to European 'NPM countries' (Watkins & Arrington, 2007). Hence, NPM captures private initiatives in the public sector, which are largely identical with US health care developments. Therefore, US academic research and political health care reforms play a prominent role in accounting diffusion in health care (Malmlose, 2015); consequently, the US is included in this study.

Theoretical scope and conceptual framework

The stakeholder perspective represented in this research appears to be vital when discussing and concluding on accounting themes and methods applied in health care research. According to Fairclough (2001), the stakeholders represented in texts have an influence on and control of the discourse propagated. They constitute represented discourses, which can be seen as an ideological process of considerable social importance (Fairclough, 1995). Therefore, these stakeholders exert the primary influence on the topic of accounting in health care. It is clear that a large part of

accounting research analyses the organisational level through organisational descriptive data or financial accounting data, which does not warrant a particular stakeholder perspective. Rather, the stakeholder perspective concern concentrates on survey- and interview-based research. The present literature review shows that up to 40% of the research applies interviews and/or surveys in their data collection. Therefore, it is essential to further explore these types of studies. This analysis draws on the idea of stakeholder representation being powerful, whereas it does not analyse the actual discourse formation of these particular studies. Rather, this literature review highlights the particular represented and unrepresented stakeholders, sparking an alternative discussion of the trends and gaps in the current health care accounting literature.

Emphasising stakeholder perspective is further supported by Hood and Peters (2004), who highlight the importance of stressing ‘who is surprised by what’ rather than assuming the universal phenomenon of ‘we’. Hood and Peters (2004) set up a conceptual framework seeking to explain NPM development and the appurtenant research. They highlight the ‘Mertonian unintended effects’ and ‘cultural surprises’ as themes, which naturally develop societal changes with unforeseeable and unintended consequences. The cultural surprises represent not merely the variations of themes across countries but also the individual stakeholder’s view along with institutionalised changes and associated surprises. This literature review does not emphasise the unintended effects of NPM or the particular surprises as such. However, this conceptual framework highlights the indefinite importance of identifying topics within public sector accounting research that partially illuminate areas of concern and interest. Furthermore, the cultural surprises emphasise underlining specific stakeholder viewpoints, which comprise professional and societal groupings as well as nationalities. Hood and Peter (2004) underline the fact that what appear to be unintended effects are culturally variable; this was, in 2004, still a premature research area within NPM. Therefore, analyzing research regarding the country of study as well as the stakeholder group

represented is of significance. Equally important, Hood and Peters (2004) highlight system discontinuities and non-linearities where unintended consequences, specific trends and changes cannot be identified unless analysed from a longitudinal perspective. Thus, this literature review draws on this idea to present health care accounting research from a longitudinal perspective highlighting trends and developments. Hood and Peters (2004) particularly emphasise the paradoxes of different NPM reform implementations, which become apparent from a longitudinal perspective. This study will not focus on paradoxes per se. At any rate, Hood and Peter's (2004) NPM literature positioning motivates certain aspects of this study, such as themes, countries represented, stakeholder represented and the longitudinal trends. The concepts are sporadically applied as reflection points.

Research design

The research design constitutes three parts: traditional description, stakeholder perspectives and longitudinal accounting topic in focus. This design resembles the presentation of the results.

Descriptive design

The descriptive part depicts the volume and trends developed over time. The time dimension adds dynamics to the study and vicariously portrays research progress and country diversity development, which are important elements highlighted by Hood and Peters (2004). The study covers a natural time dimension; the accounting literature that studies the health care sector starts sporadically and then eventually intensifies, revealing a trend. Therefore, the researched accounting journals are investigated in their entire time of existence, limited to electronic access availability.

The article volume dimension is valuable since it provides the descriptive basis for measuring publishing activity. It defines the importance of health care in the accounting literature, which

enables us to understand the frequency and localisation of research. In this section, the quantitative amount of accounting research is also categorised by geographic location of study, drawing on Broadbent and Guthrie's (2008) categorisations. Nonetheless, due to a large amount of studies, Scandinavia is disentangled as an extra geographic location, which is also seen in Van Helden's (2005) and Goddard's (2010) literature reviews. Although Goddard (2010) emphasises the country of author residence, this study emphasises the country of study as an essential part of understanding the development of the health care research focus. Goddard (2010) also highlights a common convergence of a research's national focus and the author's residency⁴.

The data collection consists of articles from sixteen different accounting journals. The journals are ranked on different lists, and it is a challenge to find the most correct list or ranking. Nevertheless, most rankings agree on the top five journals within the accounting field (Bonner, Hesford, Van der Stede, & Young, 2005, p.663; Chan, Seow, & Tam, 2009, p.884): *The Accounting Review* (TAR), *Journal of Accounting Research* (JAR), *Contemporary Accounting Research* (CAR), *Journal of Accounting and Economics* (JAE) and *Accounting, Organizations and Society* (AOS). Additional journals were informed by Broadbent and Guthrie's (2008) and Jacob's (2012) literature review. These are *Accounting, Auditing and Accountability Journal* (AAAJ), *Management Accounting Research* (MAR), *Accounting Forum* (AF), *British Accounting Review* (BAR), *European Accounting Review* (EAR), *Australian Accounting Review* (AAR), *Critical Perspectives on Accounting* (CPA) and *Financial Accountability and Management* (FAM). Additionally, *Journal of Accounting and Organizational Change* (JAOC) is included in this sample. It is a new cross-disciplinary journal and has several public sector reform issues, which makes it eligible for this sample. Finally, *Journal of Management Accounting Research* (JMAR) and *Journal of Accounting*

⁴ A bias may be present because the journals represented are journals in English language. However, non-English-speaking academics are equally required to publish in English-language journals in order to be promoted (<http://www.councilscienceeditors.org/wp-content/uploads/v33n6p189.pdf>). One example is the French business

and Public Policy (JAPP) are included due to their US origin, which was argued to be included in this sample above. A combination of Scopus and Science Direct is used to screen relevant articles from these journals. Keywords for screening include ‘healthcare’, ‘health care’, ‘health service’, ‘hospital’ and ‘medical’. New Public Management was not applied as a keyword since much research, particularly US-based research, does not utilise this concept. In total, we identified three hundred seventeen research studies when applying the stated keywords. These studies are categorised by journal in table 1.

Table 1:

Journal	Number of articles
<i>Accounting, Auditing & Accountability Journal</i>	32
<i>Australian Accounting Review</i>	5
<i>Accounting Forum</i>	14
<i>Accounting, Organizations and Society</i>	30
<i>The Accounting Review</i>	10
<i>British Accounting Review</i>	7
<i>Contemporary Accounting Research</i>	9
<i>Critical Perspectives on Accounting</i>	15
<i>European Accounting Review</i>	14
<i>Financial Accountability & Management</i>	103
<i>Journal of Accounting and Economics</i>	5
<i>Journal of Accounting & Organizational Change</i>	14
<i>Journal of Accounting and Public Policy</i>	20
<i>Journal of Accounting Research</i>	7
<i>Journal of Management Accounting Research</i>	9
<i>Management Accounting Research</i>	23
Total	317

Having further identified the volume longitudinal developments and country of origin, the theoretical approach and the research methods will be described. The theoretical categorisations were firstly adopted from Goddard (2010), who applied Burrell and Morgan’s (1979) categorisation

schools’ ranking lists, which show only English-language journals. <http://www.essec.edu/media/faculte-et->

of functionalist, interpretive and radical literature. However, these categorisations were found difficult to strictly distinguish. They are closely related to the categorisation of Ryan et al. (2002) of mainstream, interpretive and critical accounting research, which eventually was applied in this study due to its applicability to accounting literature. Mainstream research is characterised by its presentation of statistics, modelling, and economic and/or financial analysis. Interpretive research is characterised by description and explanation, as is often the case for organisational or reform-focused studies. Critical research is concerned with radical change and critically assesses the consequences of reform utilising alternative viewpoints, distinct from the traditional economic belvedere. Goddard's (2010) radical/alternative categorisation includes institutional theory, labour process theory and approaches derived from Foucault, Latour and Habermas. However, in this study, institutional theory is categorised as interpretive, since according to Ryan et al. (2002), interpretive research describes and seeks to understand the social nature of accounting practice without a critical imperative, which is primarily identified in the studies adopting institutional theory.

The research method categories applied are rationalised to distinguish between individual, organisational and national level, thereby loosely drawing on Goddard's (2010) categorisations. However, mathematical analysis is labelled as an economic analysis, and financial analysis is applied due to a large amount of studies analysing financial reporting and investments. The categories are applied to emphasise Hood and Peters' (2004) concern with the individual stakeholder perspective representation. The category of case/field study, for example, as applied by both van Helden (2005) and Broadbent & Guthrie (2008), disguises this level because case studies can be completely economically and organisationally entrenched. Therefore, the categorisations are Economic analysis, Financial analysis, Interviews, Surveys, Document reviews, Historical and

other. The category of interviews is further decomposed by country of study to accent the origin of these particular individual-level studies.

Stakeholder perspective

Following the traditional descriptive analysis, the extra dimension of the stakeholder perspective, motivated in the introduction, is explored. A focus on the actual data collection, such as interviews and surveys, is essential when identifying the stakeholder perspective. It recognises the informants and thereby indicates a specific perspective adopted in the research, which Hood and Peters (2004) highlight as vital in identifying surprises and consequences of change. This section further draws on Fairclough's (2001) point of discourse representation. It does not necessarily show who is communicating but rather whose perspective is presented in the text. In academic research, this perspective can be argued to be convergent with the data collected. It is through the data that the researcher presents an analysed point and/or conclusion, and it is through the active voicing of stakeholders from interviews that individual participants can elaborate on their perceived consequences or 'surprises' (Hood & Peters, 2004) related to reform changes facilitated through accounting. The stakeholder perspective categories have been identified as administrators⁵, doctors, nurses, politicians, patients and the public. Moreover, a different level of perspective is recognised as the organisational level, often with a specific financial focus. Finally, a reform perspective is acknowledged, which highlights not a certain individual perspective but a pursued objective discursive analysis of reforms. These categories are identified by the author during the literature review congruous to the content and thus capture the actual essence of the present sample of academic papers.

Including an analysis of the major perspectives represented in the literature will consecutively identify the lack of perspectives presented in health care accounting research.

⁵ At first, accountants were also identified. However, several studies blurred the conceptual use of financial managers, accountants, administrators and managers, and therefore, one single concept of administrators was finally chosen.

Longitudinal NPM accounting focus

The longitudinal focal point is consistent in this literature review as it naturally represents the idea of covering trends and gaps in research by emphasising the historical development. This longitudinal focus is particularly highlighted by the countries represented as well as accounting topics identified related to the year of publication. It is framed by Hood and Peters' (2004) focus on 'system discontinuities and nonlinearities'. This adds to the understanding of the accounting topic under study while relating this to dominating NPM reforms highlighted in the literature. The identified accounting themes are informed by van Helden's (2005) topics of Budgeting, Performance Measurement, Costing and Management Accounting in general. Additionally, Broadbent and Guthrie's (2008) types of accounting, such as Accountability, Public Private Partnerships, External Reporting (labelled Financial Reporting in this study) and Other are added as accounting theme categories. The research studies are further categorised into decades, which enables a distinction of the main accounting topic focuses during the different decades of this literature review.

Findings

Traditional descriptive findings

Due to its public sector dedication, *Financial Accounting and Management* (FAM) is represented with one hundred three articles on health care accounting, which is one-third of the total sample from sixteen journals. In Broadbent and Guthrie's (2008) literature review, FAM accounts for 50% of their sample, which supports an increased publication intensity compared to the other accounting journals. *Journal of Accounting and Economics* (JAE) and *Australian Accounting Review* (AAR)

are represented with only five articles each. Thus, large diversity exists in academic research on accounting in health care. However, in general, as Broadbent and Guthrie (2008) highlight pertaining to public sector accounting research, the number of publications is growing. From the late 1970s until 1990, only twenty-six articles were published. The focus on health care accounting research, however, escalated during the 1990s, when one hundred articles were published. Subsequently, publication stabilised during the 2000s, when one hundred eleven articles were published, whereas since 2010, eighty articles have been published.

Adding the geographic location of study to the longitudinal publication volume illustrates a trend of research interest gradually spreading to non-English-speaking nations. Except for a Swedish study in 1987 (Coombs, 1987), all studies up until the middle of the 1990s originated in English-speaking nations. In 1995, a Norwegian study (Pettersen, 1995) was published in FAM. In 1996, due to a special issue in FAM on NPM in health care, non-English-speaking nations, such as Spain, Sweden and the EU in general, were represented. After 1996, this propensity normalised, although the English-speaking nations continue to be the prevailing focus of study, as illustrated in figure 1. Scandinavia is noticeably the dominant non-English geographic location, represented in forty-six studies. This inclination is supported by Goddard (2010) and van Helden's (2005) studies, who extract Scandinavia in the samples. The UK is the most represented country in research, with one hundred four published articles, which account for 33% of the sample, closely followed by the US, with eighty-two published articles, which account for 26%. The rest of Europe is, in contrast to Scandinavia, less present. However, there is a small focus on Germany (7), Italy (7) and the Netherlands (6). There are only five studies on countries outside Europe and English-speaking countries. These are conducted by Fahlevi (2016) on the Indonesian public health care sector and Hassan (2005) on accounting change in Egypt, both published in JAOC; Chang et al. (2004) on Taiwan, published in JAPP; Pomberg et al. (2012) on Vietnam, published in JAE; and Arai (2006)

on Japan published in FAM. Thus, we see a scarcity of publications from Asia and a complete absence of publications from South America and Africa. Finally, there is the category of ‘other’, which features non-country-specific studies.

Figure 1: Geographic location of study

Categorised by theoretical perspective, there are ninety critical research articles, one hundred thirty-four interpretive research articles and ninety-three mainstream research articles. A total of 33% of critical research articles and 50% of interpretive studies employ interviews as a method for collecting data. In addition to interviews, both critical and interpretive studies apply documents and reform analysis. Mainstream studies primarily utilise economic analyses and surveys as research methods. Financial analysis is employed by both mainstream and interpretive studies. Institutional theory is the most frequently applied theory within interpretive studies (forty-five studies). Mainstream studies typically apply agency theory (eighteen studies) or economic theory (seventeen studies). Additionally, the majority of interpretive studies deploy document analysis while having no particular theory. The comprehensive reform discourse group consists of research papers directly

discussing and analysing health care reforms. These are primarily published in FAM. They have a specific reform-technical approach, which often diverts from the traditional accounting issues. Over the period of study, only twelve articles apply Foucault, thirteen articles apply Habermas, twelve articles apply Latour, and one article applies Bourdieu. This signifies that only thirty-eight articles (12%) apply the most discussed critical research theories, which replicates Jacob's (2012) literature review finding on the public sector in which these theories equally amounted to 12% of the sample. The frequency of no theory is 26%, which is remarkably lower than in Jacobs' (2012) study in which 37% were without theory.

Table 2: Research method – data collection

Research method applied	Number of studies	Comments
Economic analysis	46 studies	Often US studies. Mainly data from central agencies.
Financial analysis	36 studies	Hospitals' financial data
Interviews	96 studies	Ranging from one interview to a large part of studies (52) using more than twenty interviews.
Surveys	42 studies	Typically thousands of respondents in the US. Much less in Europe.
Documents (often reforms)	45 studies	Mainly UK reforms
Historical	18 studies	Archival documents
Other	34 studies	Including comparative analyses, literature reviews and essays/discussions
Total	317 studies	

Table 2 categorises the methods applied in the literature. It indicates that a predominant portion of the studies (30%) utilise interviews as their essential data collection method, usually supported by documents. In forty-two of these studies, there are a minimum of twenty and maximum of three hundred interviews, as the absolute largest data collection published by Pollitt *et*

al. (1988) in FAM. Most of the research studies that apply interviews additionally focus on NPM reform from a specific stakeholder group perspective. The interview data attract further attention when identifying and comparing the country of study focus.

Table 3: Region-specific studies applying interviews

Region represented	Number of studies applying interviews	Total number of studies	% of total studies
North America	2	82	2%
United Kingdom	29	104	28%
Australasia	18	38	47%
Scandinavia	33	46	72%
Rest of Europe	9	34	26%
Other	5	13	38%
Total Studies	96	317	30%

The majority of studies in Australasia and Scandinavia utilise interview data. In particular, Scandinavia demonstrates a predilection for qualitative studies encompassing interviews (72% of the studies). Approximately one-third of the UK, Rest of Europe and Other utilise interview data, and not surprisingly, only two studies out of eighty-two US studies apply interviews. These two studies were published in 1983 and 1986 in AOS (Covaleski & Dirsmith, 1983, 1986). From a time perspective, there is an evident growth in the application of interviews utilised in the research studies. In the 1980s, 19% of the studies utilised interviews, in the 1990s, 24%, during the 2000s, 31%, and since the year 2010, this number has risen to 41% of all studies. This indicates a general increasing interest in applying interviews as a data foundation in research.

Stakeholder perspective

The Mertonian unintended effects capture the unintended consequences of specific actions (Hood & Peters, 2004). In this literature review, it would designate the unintended consequences of NPM as reform and accounting change. From that viewpoint, the entire critical research area could be

associated with highlighting unintended consequences by critically assessing the accounting processes in health care. A major part of this research is what Broadbent and Guthrie (2008) designate as ‘alternative’ accounting research. However, both interpretive and mainstream studies describe consequences of specific events, though without a critical stance. To comprehend the level of analysis regarding specific events and changes, stakeholder perspective is applicable. As previously stated, the stakeholder group in control will have a dominant influence on the perception of the subject addressed (Fairclough, 2001), in this case, accounting in health care. It is therefore relevant to identify the presented perspectives when seeking to comprehend literature research developments and themes.

Table 4 illustrates that a leading portion of the studies apply an organisational perspective. Several mainstream economic and financial analysis studies belong to this group, and many of these studies are US based. These studies typically highlight financial consequences of particular accounting and/or reform initiatives and changes. On an organisational level, they focus either on the financial efficiency, profits or on the actual structures of the organisations and/or resource allocation. Although these types of studies impede a direct stakeholder categorisation, they do manifest a certain economic and/or efficiency discourse, which may be appurtenant to certain stakeholder groups. However, in this study, it is not possible to enforce such claims. Likewise, the reform-level studies are difficult to append specific stakeholder groups as such. These studies are characteristically interpretive studies, but also critical studies, often published in FAM. They emphasise the consequences of specific reform initiatives, often UK based. The category of historical studies and ‘other’ vary in applicable stakeholder viewpoint identification. Whereas some of these studies do not highlight any particular stakeholders at all, others, often comparative studies, do. More clearly, however, it is possible to identify stakeholder group perspectives in survey and interview-based studies. These types of studies enable a direct implementation of individual groups

or professional perspectives, which Hood and Peters (2004) pinpoint as they discuss cultural surprises. In this literature review, these stakeholder groups have been identified as administrators, doctors, nurses, patients, politicians and others. The designation ‘Others’ includes ministry staff, trust staff, home carers, academics (these are literature reviews), the media and the general public. They highlight that the individualist perspective is claimed to be missing in the identification of NPM surprises (Hood & Peters, 2004, p.277). However, this study identifies a majority of the studies (173) including a predominant stakeholder perspective or multiple stakeholder perspectives, while the interview-based studies (96) explicitly and actively present individualist perspectives. However, as indicated above, interview-based studies embody an increasing tendency, and a major amount of these studies take place post-2004 (Hood and Peters study).

Table 4: Stakeholder perspectives incorporated in studies

Perspectives of	Number of articles
Organisations (hospital and/or financial)	85
Administrators (including accountants)	36
Doctors	23
Nurses	5
Patients	12
Politicians /political	3
Reform levels	45
Other	14
<u>Multiple perspectives of:</u>	
Administrators and doctors	46
Administrators, doctors and nurses	28
Doctors and nurses	6
Other	14
Total	317

The majority of interview-based studies focus on multiple professions and usually include doctors, administrators and sometimes nurses. These types of studies typically encompass

critical research studies, which seek to contrast views and perceptions. An example of such a study is Doolin's (1999), which contrasts doctors, administrators and nurses' perspectives in New Zealand applying forty-eight interviews (other examples are studies by Kurunmäki on Finland and Lowe on New Zealand). Survey studies mainly focus on one particular stakeholder, which is often an administrator. Only four interview-based studies involve patients. One is the study by Goddard (1992), where fifty patients and their respective caregivers are interviewed. Another study is by Hill et al. (2001), who interview an unidentified number of patients on their understanding of accountability and health targets. Two additional studies include residents in their interviews (Brorström & Nilsson, 2008; Fischer & Ferlie, 2013). Clearly, patients, nurses as well as politicians are under-represented in perspectives. The linguistic strength of interviews as a method is the fact that the language becomes active and thereby debatable (Fairclough, 1992, 2001). This is particularly utilised in studies applying multiple perspectives. An example of a multi-perspective and contrasting study is the study by Doolin (1999), who interviews administrators, doctors and nurses. Although the describing element of scientific work converts statements to passive and plausible presentations, the application of statements in the interview studies creates active linguistics. In contrast, economic, financial and survey studies display passive linguistics. Passive linguistics are inactive and omit participation (Fairclough, 1992). Thus, presenting quantitative data is factual and thereby undebatable and strong in its message, since it emphasises generalisation (Miller, 1994) and is thereby very influential. This is, nonetheless, common in an academic context, which seeks to adopt an objective and non-emotional stance. From that perspective, it is surprising to see the large numbers of interview-based studies in addition to the many 'other than organisational' perspectives, which are present in the sample.

Longitudinal NPM accounting focus

Hood and Peters' (2004) third concept applied to understanding NPM development and surprises is that of system discontinuities and nonlinearities. They emphasise NPM tortoise and hares in reform development, where the UK is identified as a hare that has rapidly integrated and changed reforms. In this literature review, the majority of the research articles refer to a specific NPM reform enacted in the national setting of the researched paper. In particular, FAM papers focus on specific health care initiatives and mainly UK initiatives. The most debated initiatives have been the UK reforms, the Griffith report 1983 and the white paper 'Working for patients' in 1989. These types of NPM reforms are generally met with major concerns in the academic literature, as it is argued to be stifled in a health care context (Bourn & Ezzamel, 1986; Bryan & Beech, 1991; Laughlin, Broadbent, & Willig-Atherton, 1994; Mackintosh, 1993) and to have resulted in various challenges in the NHS (Fischbacher & Francis, 1998; Glennerster, 1994; Rea, 1994). During the 1990s, a similar concern was spread to New Zealand, where several studies refer to 'Your health and the public health' in 1991 and 'The market model' in 1993. These NPM reforms are, for instance, highly criticised in 'The great experiment' (Lawrence et al., 1994). The US accounting papers refer primarily to the Medicare DRG-based Prospective Payment System (PPS) introduced in 1983 and the following DRG implementation, which is one of the most debated health initiatives in the sample. Studies referring to US Medicare, the UK reforms and the New Zealand reforms focus greatly on the accounting topic of costing. In the 1990s, a majority of studies focused on DRG costing. Table 5 shows that costing is the predominant accounting focus in the studies, with a majority in the 1990s.

Table 5: Accounting themes over time

Accounting focus in studies	1977-1989	1990-1999	2000-2009	2010-2016	Total studies
Accountability	0	4	3	3	10
Accounting change	0	3	7	5	15
Accounting information	1	1	1	1	4
Accounting power	1	3	1	2	7
Budgeting	5	16	13	5	39
Costing	9	40	27	18	94
Financial	6	4	10	6	26
Management accounting general	0	17	13	8	38
Other	0	1	12	8	21
Performance measures	4	10	22	21	57
Public Private Partnerships	0	1	2	3	6
Total	26	100	111	80	317

The main accounting theme represented in the literature is budgeting, costing and performance measures. Whereas budgeting and costing were the main research focuses during the 1990s, followed by a decrease, we witness research on performance measures steadily increasing over the period of study. The performance measurement studies generally seek to integrate qualitative indicators. This is demonstrated by the changing NPM themes during the decades where an increase in non-financial measures is present (Christensen & Lægreid, 2011; Lapsley, 2008). This is illustrated, for example, by the UK-based star ranking system, initiated in 2003/2004, which drew some attention in later years' research, The National Performance Review in the US (Vice President Albert Gore, 1994) and in the New Zealand health targets (New Zealand's Minister of Health Hon Annette King, 2000, pp. 10-12).

The themes of accountability, accounting change, accounting information, accounting power, Financial and Public Private Partnerships are not prevailing. Usually, they are minor themes in other studies and thus not categorised as having a dominant focus. The 'other' category has increased, which has caused an increase in theme nuances. There is no significant relation between

the accounting theme focus and method applied. Thus, studies utilising interviews focus on a variety of accounting themes in their research construction.

4. Discussion and conclusions: trends and gaps

As a continuation of previous literature reviews on accounting in the public sector (Broadbent & Guthrie, 1992, 2008; Goddard, 2010; Jacobs, 2012; van Helden, 2005), this literature review has narrowed its focus to three hundred seventeen published articles on accounting in health care. Rather than purely emphasising the theoretical focus and development, this study has identified the actual methodology applied linked to the stakeholder perspective represented in the literature. Moreover, we seek to identify different longitudinal accounting trends.

In general, we witness volume stabilisation in the production of health care accounting literature. FAM, as the predominant journal, is the most nuanced journal, since it presents studies that represent no less than sixteen countries, and it additionally applies different paradigms and methodologies while covering all the accounting topics. The European- and Australian-based journals represent most of the interview-based research, whereas the US-based journals represent more surveys and economic modelling. These trends support earlier findings (Broadbent & Guthrie, 2008; Goddard, 2010). However, this is not an unequivocal transatlantic deviation of a paradigmatic and methodological stance. Several European studies are mainstream, and likewise, US interpretive and critical studies are published, although typically in European-based journals, for instance, the earlier highlighted US study by Watkins & Arrington (2007) published in FAM, and several AOS and AAAJ studies (Arnold, Hammond, & Oakes, 1994; Chua & Preston, 1994; Oakes, Considine, & Gould, 1994; A. M. Preston, 1992; Alistair M. Preston, Cooper, & Coombs, 1992; Samuel, Dirsmith, & McElroy, 2005). Although clearly, North American journals such as TAR, JAE, JAPP and CAR methodically do not appear to publish interpretive or critical NPM studies, there is,

undoubtedly, an openness towards qualitative US studies in European-based journals. There is, however, still great potential for more qualitative US studies implementing individualistic stakeholder views. Moreover, this literature review supports Broadbent and Guthrie's (2008) remark on missing articles in accounting journals in general. Several journals have less than ten publications in this sample (AAR, AR, BAR, CAR, JAE, JAR and JMAR). This diversity in the number of accounting health care studies represented in journals may establish bias in the data representation, since journals often have specific styles of research represented. Nevertheless, it displays the idiosyncrasy of the accounting health care literature and the respective journal's acceptance inclination of health care accounting research.

In the English-language journals, there is an increasing tendency to conduct research in non-English-speaking settings. It has previously been stated that studies on non-English-speaking countries began in 1995 with a study on Norway. In 1996, four studies were published on Spain, Sweden and the Netherlands. Altogether, thirteen articles were published during the 1990s on non-English-speaking countries. This number increased to thirty-five during the 2000s and landed on thirty-seven studies since 2010. Thus, there is a growing trend of extending health care accounting studies to non-English speaking countries. Additionally, the variation of countries has increased gradually. Scandinavian countries are widely represented, mainly using FAM as a publication outlet, with a predominant method of interview collection. These studies, nonetheless, seldom refer to specific NPM reforms, but rather refer to accounting changes, resistance or institutionalisation of accounting technology. They display gradual changes in the public health care sector, often highlighting single events or local changes in an interpretive manner, particularly in Sweden and Norway. In Finnish studies, critical research methods are identified with the use of Bourdieu and Latour (see, for instance, studies by Hannele Kantola and Liiza Kūrunmäki). Nevertheless, these studies identify a medical professional acceptance of NPM accounting reforms, which confines the

critical aspect of these studies. In central Europe, reform changes are studied with a mix of mainstream and interpretive methods, downplaying the radically emerged consequences of NPM initiatives. Hence, the literature indicates not a certain ‘surprise’ effect as warranted by Hood and Peters (2004) but a more controlled understanding of local, contextual influences in NPM reform development. The European studies almost unanimously stage their local or national context and contrast it with the UK national context. This is supported by the fact that ten out of the twelve comparative studies in the sample include the UK. Hood (1995) establishes an interest in NPM variations that are often identified across countries, and Marmor and Wendt (2012) emphasise how contrasting national health policies reveal similarities and differences, factors that are neglected in single national studies. The tendency of European non-English-speaking countries to be compared with the UK supports this concern. Additionally, it highlights a significant gap in the literature where there are inexhaustible opportunities to compare accounting themes, reform development and individual perspectives across nations.

In the review, a clear picture emerges regarding radical health care accounting changes in the US, the UK and New Zealand. The Medicare introduction of standardised costing reimbursement in 1983 introduces DRG as a core element in the US-based accounting literature on health care. This amplifies a continuous urge to understand and pinpoint the Medicare reimbursement schemes’ influence in an otherwise largely private health care market, while highlighting the accommodating contradictory consequences of mixing public and private market elements. In European and Australasian studies, we see an increase in the application of interviews as a data collection method. The unintended consequences of splitting providers and purchasers in a public health care system are often emphasised by utilising doctors’ viewpoints and setting a power struggle scene of administrators (often accountants) and medical staff. The introduction of market reforms in the UK and New Zealand centres the focus on unintended consequences with critical

literature, whereas a true patient or public perspective appears to be omitted. Next to the five mentioned studies integrating the patient perspective through interviews, Bernadi et al. (1992) analyse patient access to care, which increases with the establishment of a rural Medical Centre. Forgione et al. (2005) analyse the consequences of DRGs resulting in significant outpatient treatment increases. Along these lines, these patient perspectives are secondary in the sense that they emphasise patient facilities and access, rather than patient opinions and individual perspectives. Pleuger (2016) highlights the patient perspective through patient surveys in the US, which are implemented to hold the profession accountable. Thus, an evident lack of patient perspective studies exists in the health care accounting literature, which appears relevant to legitimise NPM accounting reforms' true influences. An even more prominent lack of perspective is that of politicians. Although the politicians' perspective could be muddled with reform or document perspectives, Hood and Peters (2004) highlight politicians as an important 'learning group' and the most experienced individuals concerning missed and successful reform events.

The pioneering accounting spirit in the earlier UK and New Zealand NPM reforms highlights persuasive accounting themes of costing, budgeting and efficiency. This focus appears to be gradually changing toward a dominant performance measure focus where the balance of cost and quality is often highlighted. The tension of combining costs with quality was discussed by Llewellyn (1993) at a time when the integration of internal market reforms was at its peak. Later, the integration of quality in health care reforms and the impact of implementing quality indicators became a less important theme in accounting academic studies, absent in studies such as Østergren's (2006) study on quality indicators in Norway. Thus, at this point, the accounting literature does not mirror the quality indicator development identified as a core theme in NPM reforms since 2000.

A final area neglected in the literature is the influence of transnational organisation. The core transnational organisation in the health care community is the World Health Organization. Only a few studies mention the role of the WHO, whereas the influence of the WHO as a global propagator of NPM ideas has been argued by Malmrose (2015) and thereby warrants a large non-examined sphere of NPM documents. For instance, in 2006, the WHO published a document on implementing quality in health care (World Health Organization, 2006), which illustrates part of the more holistic and integrated post-NPM trends.

Consequently, although large amounts of accounting literature have focused on NPM market reforms, this literature review supports Hood and Peters' (2004) highlighted concern with the fact that NPM health care reform is far from exhausted, and ample opportunities exist for future research in health care accounting. This review has accentuated some of these opportunities in the specific area of health care.

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