

CALL FOR PAPERS

Special Issue of *Accounting Forum*



“Accounting and Accountability Challenges in Healthcare Systems”

Guest Co-Editors:

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Quite sometime has passed since the early investigations on the birth of clinical accounting (e.g. Bourn and Ezzamel, 1986; Abernethy and Stoelwinder, 1990; Preston, 1992), and yet there is still much to learn about the accounting and accountability practices in diverse healthcare organizations and societies. The Special Issue will focus on the major accounting and accountability challenges which are affecting different healthcare scenarios throughout the globe facing either new reforms, or the effects of already deployed reforms.

Topics may include, but are not limited to the following:

- The interconnections between cost-accounting, performance management (e.g. Gebreiter & Ferry, 2016) and payment systems (Chapman et al., 2014) as triggered by the never-ending search for efficiency vis-à-vis the limited amount of public monies (Chapman et al., 2010);
- Alternative forms of clinical accounting and reporting (e.g., Szczesny & Ernst, 2016) based on new patient-centered accounting information techniques, such as – for example - the Patient-Level Information and Costing System (e.g. Ellwood et al., 2015), Service Line Reporting, costing for the complete cycle for care (Kaplan & Porter, 2011) and the costing for value concept (Porter, 2010) – as opposed to prior cost-accounting literature focused on DRG/case-mix/standard/reference costing (e.g., Llewellyn & Northcott, 2005);
- Accounting for full-cost pricing (e.g., Ellwood, 1996) that requires novel examination at national and regional levels;
- Accounting and organizational practices both for elderly diseases (e.g., Preston et al., 1997) and for psychiatric illnesses, as well as for disabled persons;
- Accounting and accountability challenges for the provision of healthcare in public prisons, and for the ‘poor’;
- Accounting and related hybridisation and legitimisation processes and procedures (e.g. Kurunmäki, 2004; Kurunmäki & Miller, 2006; Llewellyn, 2001);
- The role of accounting and accountability in healthcare infrastructures and/or facilities that are devoted to disaster relief (e.g., Sargiacomo, 2015) and global pandemics (e.g., Neu et al., 2010), Covid-19 included;
- Organisational resistance strategies to unwanted accounting and finance changes in the aftermath of major reforms (e.g., Broadbent et al., 2001).

Comparisons between countries (e.g., Jacobs, 2005) or between two or more public hospitals within the same country (e.g., Chua, 1995) are also invited, given the dearth of existing research. In addition, whilst the Special issue is open to any theoretical paradigm, the use of alternative theoretical frameworks in comparison with prior seminal research (e.g. *Latour* by Preston et al., 1992; *Institutional Theory* by Covalleski et al., 1993; *Foucault* by Preston et al., 1997; *Bourdieu* by Kurunmäki, 1999) would be also much appreciated.

Authors are invited to contact the Guest Editors should they want to suggest a theme of inquiry or validate whether a research topic falls within the scope of the call for papers.

Submission and deadlines

- All submissions to the Special Issue will be reviewed in accordance with *Accounting Forum's* editorial process.
- The **submission deadline** for this special issue is **December 31, 2022**.
- The special issue is expected to be published in 2024.
- Manuscript submissions: <https://www.editorialmanager.com/racc/Default.aspx>.
- Please check the journal's [instructions for authors](#) before submitting.
- The Guest Co-Editors welcome enquiries and declarations of interest in submitting.

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