CALL FOR PAPERS
Special Issue of Accounting Forum

“Accounting and Accountability Challenges in Healthcare Systems”

Guest Editors:
Massimo Sargiacomo, University G.d’Annunzio of Chieti-Pescara
(msargiacomo@unich.it)
and
Anja Kern, Baden-Württemberg Cooperative State University Mosbach
(anja.kern@mosbach.dhbw.de)

Much time 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 the already deployed reforms.

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

- The interconnections between cost-accounting, performance management (e.g. Gebreiter and Ferry, 2016) and payment systems (Chapman, Kern and Laguecir, 2014) as triggered by the never-ending search for efficiency vis-à-vis the limited amount of public monies;
- Alternative forms of clinical accounting and reporting (e.g., Szczesny and 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 of care (Kaplan and 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 and 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, Chua and Neu, 1997) and for psychiatric illnesses, as well as for disabled persons;
- Accounting 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 and Miller, 2006; Llewellyn, 2001);
- The role of accounting and accountability in health care infrastructures and/or facilities that are devoted to disaster relief (e.g., Sargiacomo, 2015) and global pandemics (e.g., Neu, Everett, and Rahaman, 2010), Covid-19 included;
- Organisational resistance strategies to unwanted accounting and finance changes in the aftermath of major reforms (e.g., Broadbent, Jacobs and Laughlin, 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 or existing research. In a related manner, whilst the Special issue is open to to any theoretical paradigm, the use of alternative theoretical frameworks in comparison with prior seminal research (e.g. Latour by Preston, Cooper and Coombs, 1992; Institutional Theory by Covaleski, Dirsmith and Michelman, 1993; Foucault by Preston, Chua and Neu, 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.
- Please check the journal’s [instructions for authors](https://www.editorialmanager.com/racc/Default.aspx) before submitting.
- The Guest Co-Editors welcome enquiries and declarations of interest in submitting.