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Short Communication

Accounting Procedures and the Importance of Occupational Sovereignty

Gregory Burdick*

Department of Accounting & Finance, Princeton University, Princeton, USA

DESCRIPTION

Changes in accounting systems during a crisis may cause organisational dynamics between hospital executives and clinicians to change. Framework applies a multi-dimensional concept of power that distinguishes control over resources, processes, and meaning using a longitudinal test case of a public university hospital in the midst of a financial crisis. Based on manager and clinician interviews, three additional time periods are constructed, each with a different power configuration. The first identify a pre-crisis period where management formally controls resources, which seems to have minimal effects on clinician domination because managers lack "processual authority" and "power of meaning" [1]. The power structure alters as a result of mandatory budget cuts in the subsequent stage, which leads to management seizing control by enlisting the help of physicians.

This phenomena has real benefits in terms of facilitating budget compliance and expanding service delivery. Finally, the third phase might be thought of as a fiscal pressure regimen in which management's newly acquired "power of meaning" is lost as a result of being perceived as pursuing unreasonable demands as financial pressures increase. Analysis adds to the body of knowledge in at least three different ways, drawing on research findings acquired at each phase [2]. The impact of crisis-related accounting practice applications on intra-organizational power constellations is the first novel finding provide. Second, the research demonstrates how accounting methods influence how people perceive crises, which has an effect on how power is distributed within organisations and how people collaborate with one another. Third, discover that understanding the significance of accounting practices can influence how strategically to respond in emergency situations.

Hospitals frequently face difficulties implementing accounting principles because many players may have distinct and occasionally incompatible goals and beliefs. Actors seeing the function of accounting practices in these circumstances differently leads to complications. According to research, managers and medical professionals may become adversaries as a consequence of the use of accounting methods. In Ireland, which was experiencing a severe economic and budgetary crisis, hospitals were under increasing pressure, their budgets were drastically cut, and the public's demand for services increased. The possibility to establish theoretical viewpoints regarding the function of accounting practices in crisis contexts was ideal given this particular research setting [3]. In a large acute public teaching hospital during a significant budgetary crisis over a period of 4 years, we specifically investigate the effects of a greater emphasis on cost and budget management, within an existing set of accounting practices, on organisational dynamics between hospital managers and clinicians.

Explore how the organization's performance and patterns of collaboration were affected by these shifts in accounting methods during this time. In addition to what is generally available under more "normal" conditions, the study of such severe situations can shed additional information on how accounting practice can affect power dynamics in hospital environments [4]. Conceptually, the analysis is connected to discussions regarding how hospital accounting procedures relate to professional and organisational values. By adopting this approach within a context of crisis, we want to identify how crisis-related economic imperatives elicit specific applications of accounting techniques, and how these practices were regarded in unanticipated ways over time.

As a result of the global financial turmoil from 2008 to 2012, significant budget cuts started at the hospital where our case study is being conducted in 2010. An international financial rescue effort involving the IMF, EU, and ECB was required in Ireland as a result of the global financial crisis, an overexposed real estate market, and a domestic banking failure. The bailout that followed stipulated that Ireland's fiscal deficit be reduced by 7.5 percent of GDP by 2013 [5]. The IMF ordered healthcare budget cutbacks above those imposed on other areas of public expenditure and the demands placed on other European countries,

Correspondence to: Gregory Burdick, Department of Accounting & Finance, Princeton University, Princeton, USA, Email: burdickgre@gmail.com

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as it was determined that healthcare spending reductions were essential to achieving this.

Irish public hospitals saw budget reductions of almost 20% over a four-year period because they were unable to use reserves. The demand for these hospitals' services increased concurrently with the decline in the number of people with private health insurance due to rising unemployment. The Irish hospital system had experienced changes for the entire decade before the world financial crisis. Similar to other nations, there had been push for better accountability and efficiency, which had led to the introduction of reform legislation, which drew from a number of reports on hospital spending, sped up the implementation of earlier-proposed efficiency and accountability-related changes.

Contribute three unique ideas to the literature. The impact of crisis-related accounting practice applications on intra-organizational power constellations is the first novel finding provide. Second, the analysis how accounting methods influence how people perceive crises, which has an effect on how power is distributed within organisations and how people collaborate with one another. Third, discover that understanding the significance of accounting practices can influence how strategically to respond in emergency situations.

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