

Workshop 13: Management Accounting in the Public Sector

Please read, comment and discuss quotation from the Broadbent, Jacobs & Laughlin's (2001) paper. In addition, answer the following questions and discuss these with your classmates.

“The primary focus of this paper has been to note the reaction within GP practices in the UK to unwanted accounting-led changes. Accounting-led changes are ones that do not sit easily with the interpretive schemes of clinicians and various strategies have been used to resist them. First, private processes of absorption emerged as a reaction to a new GP contract that did not gain acceptance. As fundholding emerged as a possibility, greater opinion emerged and different processes of resistance were generated. Some GPs accepted fundholding and the structure was gradually developing a public institutional status, thus a more public form of resistance was needed from those who resisted it.[...] The emergence of separate commission groups and their National Association was a deliberate strategy, which, when there was a change in Government has shown some political success, in containing the perceived unwelcome intrusion of fundholding. The commissioning groups were forms of ‘absorbing groups’ with a deliberate brief to resist publicly unwanted disturbances and so protect some GP practices from fundholding.[...][In particular], the absorption process was one that had to take an external and public institutional form if it was to stand any chance of being successful.” (Broadbent, Jacobs & Laughlin, 2001, pp.580-581)

Questions

1. Identify and synthesize the most significant ‘phases’ of the administrative reforms that regarded the NHS in the UK over the 1990s. Can you identify for each of these ‘phases’ the ‘interest groups’ which were involved? What strategies and initiatives were adopted and resources mobilized to steer (and/or resist the demands for) change?
2. Analyse how and to what extent the NHS reforms discussed in this paper were part of the wider New Public Management discourse and initiatives?
3. Analyse how and to what extent (management) accounting was involved in the dynamics of organisational resistance to accounting-led change? What role did accounting play in the context of the case discussed in the paper?

4. How and to what extent are the results of this paper consistent with those presented in the paper discussed in the previous weeks?