

Research program:
***“New structures and accounting / control practices in the Italian healthcare system:
the transformation agenda of the Lombardy healthcare system.”***

Annex C

Department of Management, Economics and Quantitative Methods
Tutor: PROF. ssa Cristiana Cattaneo

DESCRIPTION

The Italian National Healthcare System is responsible for the achievement of the fundamental principles of quality of care and assistance. Regional governments have in charge the management and the service delivery through the public and private hospitals and public agencies.

The internal market reforms launched in the nineties of the last century are in line with the paradigm of New Public Management (Hood, 1995; Pollitt e Bouckaert, 2000; Lapsley, 2008, Macinati, 2010) diffused in most of the Anglo-Saxon countries. The central aim of those reforms were to establish a process of devolving health care powers and financial accountability to regions (Lo Scalzo et al., 2009). As a consequence, both the regional regulator and institutions introduced new accounting and control practices in order to solve common control problems such as appropriation, coordination and accountability.

At the same time, the institutions balance the accounting e control practices in use for accomodating the principles of patient focus (Snyder e Lathrop, 1995; Ford e Fottler, 2000; Borgonovi, 2007-2008), intensity of care (Alesani et al., 2006; Briani e Cortesi, 2007) and an efficient resource allocation.

The diffusion of accounting and control practices at both the system and organisational levels is recognised as an interesting topic, although previous studies did not consider strategic and change dynamics (Francesconi e Lecci, 2014). Recent debates on how to change the health care system of an outstanding Italian region present the opportunity of an in-depth study related to the accounting and control practices in use and the dynamics of change.

AIM

This proposal aims to analyse the dynamics about the accounting and control practices at both the system and organisational levels. In particular, we would answer to these research questions:

- How do the model and the structure of the regional health care system change?
- How (consequently) do the accounting and control practices change at both the system and organisational levels?

The Lombardy health care system is internationally recognised as an outstanding system in terms of an efficient resource management and a high quality of care. The focus on an outstanding Italian region stimulates multiple cross-regional and cross-national analysis. Although there is a well-established literature on accounting practices in healthcare domain, at the moment, there is not studies related to the ongoing changes and how these changes could affect the system and the practices as well. Moreover, there is not a complete picture related to the practices in use by the Lombard public and private hospitals.

At the theoretical level, theories and methods based on the interpretation of change phenomena are welcome. If academics could benefit of this analysis related to practices and strategic changes, practitioners could take advantage of it as well. Specifically, institutions could have a detailed picture of accounting and control practices in use and managers of

public and private hospitals could understand the dynamics of change at strategic and operative levels.

Method

Following the purposes described the analysis could be developed through the subsequent steps:

1. Analysis of the new Lombard health care system;
2. Identification of the current accountability mechanisms and of the key actors;
3. Analysis of future scenario of change;
4. Analysis of the evolution of the accountability mechanisms at the system level and the investigation of the accounting and control practices in use at private and public hospitals.

Results could be collected by analysis of documents, formal meetings, interviews and surveys.