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## Announcement

Accounting Forum  
Special issue and call for papers  
Accounting for health care: reform and outcomes.

The provision of health services operates within a complex and changing institutional structure where the management of healthcare systems is increasingly driven by political agendas that stress the need for reform or “modernisation”. The whether and how national healthcare systems need to be reformed and the possible outcomes of reorganisation are important challenges for institutional and organisational providers of health care.



We can describe national healthcare systems as running along a spectrum where at one end the state assumes collective funding responsibility for healthcare and at the other the individual or household underwrites the risk and uncertainty associated with morbidity and ageing. Comparing national settlements we observe that the balance between state and individual responsibility for managing risk and reducing uncertainty is variable but debates about healthcare policy and reform do share a number of common underlying concerns about: cost and resources, quality of healthcare provision, incentives and behaviour, and outcomes in terms of healthcare capacity, patient access and choice.

In this special issue we wish to invite contributions which explore the issue of healthcare policy and reform. To what extent are the objectives of healthcare reform promoted or frustrated by variable institutional and organisational contexts? Are the elements of reform including improvements to: resource efficiency, quality of service, healthcare capacity, patient access and patient choice easy to reconcile or do they involve making ambiguous and contradictory trade off's?

***Please send a draft of your paper by 31<sup>st</sup> March 2006 to***

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<sup>1</sup> 0155-9982/\$ – see front matter

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