

POWER DYNAMICS IN ACCOUNTING-RELATED STRATEGIC DECISION-MAKING WITHIN HOSPITAL MANAGEMENT: A NARRATIVE LITERATURE REVIEW

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Abstract

This paper aims to explore how power dynamics shape strategic decisions and performance measurement systems in hospital management, elucidating their impact on managerial choices in healthcare settings. Key themes and factors related to power dynamics in hospitals are identified, including the distribution of power among management teams, the influence of individual and group power dynamics, and the effects of power on decision-making across organizational levels. By synthesizing insights from previous research, this paper informs the development of theoretical frameworks and methodological approaches for studying the interplay between power dynamics and strategic decision-making in hospital management. Furthermore, it offers practical implications for hospital administrators and managers, providing guidance on navigating power dynamics to enhance decision-making effectiveness and organizational performance. This paper contributes to advancing our understanding of the complex dynamics of power and decision-making in hospital management, offering valuable insights for both research and practice in healthcare administration.

Keywords: Power Dynamics; Strategic Decision-Making; Hospital Management; Performance Measurement System; Healthcare Administration

Abstrak

Penelitian ini bertujuan untuk mengeksplorasi bagaimana dinamika kekuatan membentuk keputusan strategis dan sistem pengukuran kinerja dalam manajemen rumah sakit dan menjelaskan dampaknya pada pilihan manajerial dalam pengaturan layanan kesehatan. Tema kunci dan faktor terkait dinamika kekuatan di rumah sakit diidentifikasi, termasuk distribusi kekuatan di antara tim manajemen, pengaruh dinamika kekuatan individu dan kelompok, dan efek kekuatan pada pengambilan keputusan di berbagai tingkat organisasi. Dengan mensintesis wawasan dari penelitian sebelumnya, penelitian ini memberikan informasi untuk pengembangan kerangka teoritis dan pendekatan metodologis untuk mempelajari interaksi antara dinamika kekuatan dan pengambilan keputusan strategis dalam manajemen rumah sakit. Selain itu, penelitian ini menawarkan implikasi praktis bagi administrator dan manajer rumah sakit, memberikan panduan tentang cara menavigasi dinamika kekuatan untuk meningkatkan efektivitas pengambilan keputusan dan kinerja organisasi. Paper ini berkontribusi pada pemajuan pemahaman tentang kompleksitas dinamika kekuatan dan pengambilan keputusan dalam manajemen rumah sakit, memberikan wawasan berharga bagi penelitian dan praktik dalam administrasi kesehatan.

Keywords: Dinamika Kekuatan; Pengambilan Keputusan Strategis; Pengelolaan Rumah Sakit; Sistem Pengukuran Kinerja; Administrasi Kesehatan

Introduction

Power dynamics play a pivotal role in shaping strategic environment within hospital management (Okpala, 2021). The allocation and distribution of power among stakeholders within healthcare organizations can significantly influence financial decision-making processes and outcomes. In the context of hospital accounting, power dynamics manifest in various ways, impacting resource allocation, budgeting, financial reporting, and investment decisions (Barasa et al., 2016). Hospital administrators, financial managers, and healthcare professionals often wield different degrees of power, stemming from their roles, expertise, and organizational hierarchies. This power asymmetry can shape decision-making processes, with individuals or groups exerting influence to prioritize certain financial initiatives, allocate resources towards specific departments or projects, or advocate for particular accounting practices (Fousiani, 2022). Moreover, the influence of external stakeholders, such as government agencies, regulatory bodies, insurers, and investors, further complicates power dynamics within hospital accounting. These external entities may impose regulations, standards, or financial incentives that influence strategic decisions and accounting practices within healthcare organizations (Cardinaels & Soderstrom, 2013).

The recent adoption of New Public Management (NPM) principles in public hospital administration also underscores the pressing need to understand the role of power in accounting-related strategic decision-making within hospital contexts (Malmose, 2019). As public hospitals increasingly integrate performance measurement systems to meet NPM objectives of efficiency and accountability (Yonce & Barnes, 2022), power dynamics become central in shaping the design, implementation, and utilization of these systems. This integration is not devoid of political influences, as stakeholders advocate for metrics aligned with their interests, intensifying conflicts over priority indicators (Prayudi et al., 2024). Furthermore, the rise of value-based healthcare models heightens the intersection of power dynamics and accounting (Steinmann et al., 2022), with stakeholders exerting significant influence over cost containment, revenue generation, and investment decisions (Steinmann et al., 2020). Failure to recognize and address power dynamics in accounting-related decision-making risks inefficiencies and suboptimal outcomes in public hospital management, hindering administrators from navigating political landscapes and aligning decisions with organizational goals (Carr & Beck, 2022). Although extensive research has explored numerous facets of strategic decision-making in hospital management, the involvement and impact of power dynamics within this managerial framework remain unexamined by any single study (Okpala, 2021).

Drawing upon the existing literature, this paper explores how power dynamics shape strategic decisions and performance measurement systems in hospital management, elucidating their impact on managerial choices in healthcare settings. Understanding the intricacies of how power dynamics shape strategic managerial decision-making in hospitals is imperative for comprehending the complexities of healthcare management. Conducting a thorough literature review in this area serves as the cornerstone for several critical reasons. Firstly, hospitals, as organizational entities, operate within a web of social structures where power relationships play a pivotal role (Abernethy & Stoelwinder, 1991; Abernethy & Vagnoni, 2004; Steinmann et al., 2022). Through an in-depth review of existing literature, valuable insights into how decision-making processes within hospital management teams are influenced by these power dynamics can be gained. Moreover, a literature review enables the identification and discernment of key factors and variables pertinent to power dynamics within hospital settings (Rogers et al., 2024). This encompasses understanding the distribution of power, the individuals or groups holding power, and the ways in which power influences decision-making across various hierarchical levels within the organization.

A literature review also serves to inform the design of empirical studies aimed at investigating the relationship between power dynamics and strategic decision-making in hospitals. By synthesizing existing knowledge gaps and insights from previous studies, robust methodologies and research questions tailored to address pertinent issues within the field can be developed (Paul & Criado, 2020). Additionally, delving into the existing literature contributes to the development and refinement of theoretical frameworks concerning power and decision-making in healthcare organizations. This process facilitates the expansion of existing theories and models, fostering a deeper understanding of the phenomena under investigation (Ward et al., 2009). Practically, insights gleaned from literature reviews can be invaluable for hospital administrators and managers. Understanding the nuanced ways in which power dynamics shape decision-making processes equips them with the knowledge to navigate complex organizational structures more adeptly. It also enables them to implement strategies aimed at enhancing decision-making effectiveness and promoting organizational success. Moreover, literature reviews shed light on practical challenges and issues stemming from power imbalances within hospital management. This understanding informs the development of targeted interventions and policies aimed at mitigating negative impacts and fostering a more conducive decision-making environment.

Method

This study employs a narrative literature review approach, chosen for its relevance in offering a thorough exploration of the intricate evolution and dynamics characterizing accounting-related strategic decision-making within the context of hospital management. Unlike systematic reviews that often focus on specific methodologies or quantitative data analysis, a narrative review method allows for a deeper examination of the historical trajectory and the multifaceted transformations occurring within this domain (Snyder, 2019). In essence, a narrative review serves as a powerful tool for unraveling the complex narrative of how accounting practices, strategic decision-making processes, and the dynamics of power interplay within the unique environment of hospital management. By delving into the historical development of these concepts, the review can shed light on how they have evolved over time (Paul & Criado, 2020), influenced by changing regulations, advancements in technology, shifts in healthcare policies, and other contextual factors.

The study's article selection criteria ensured rigor and relevance, requiring articles to be published in English, peer-reviewed journals, and relevant to power dynamics and accounting in hospital management. The search strategy used key terms like 'accounting,' 'power dynamics,' and 'hospital management' to focus on studies addressing their interplay. This targeted approach aimed to filter out irrelevant articles and align the search with research objectives. The search itself was conducted across reputable databases renowned for their extensive coverage of academic literature, including Google Scholar, Web of Science, and Scopus. Leveraging these platforms ensured access to a diverse array of scholarly articles from various disciplines and perspectives, particularly in the fields of accounting and control research (Balstad & Berg, 2020; Rosenstreich & Wooliscroft, 2009). As a result, the search yielded an 89 of articles meeting the specified criteria, providing a robust foundation for the subsequent review and analysis process.

Each article underwent meticulous evaluation to ensure its suitability for inclusion, focusing on alignment with research questions, validity of research methods, and reliability of findings. Only articles directly contributing to exploring power dynamics in accounting-related decision-making within hospital management were selected, resulted in 33 articles being included in this review. These selected articles were then systematically categorized into sections reflecting their contributions (Carr & Beck, 2022), covering aspects such as power

distribution among management teams, individual and group power dynamics, and effects on decision-making across organizational levels. By organizing articles into thematic sections, the review aimed to provide a comprehensive overview of the interplay between power dynamics and accounting-related decision-making. Insights derived were presented to offer valuable perspectives for future research and practice in the field.

Power distribution among management teams

In any organizational setting, power distribution among management teams is a nuanced and multifaceted phenomenon (Smith et al., 2006; Sperber & Linder, 2018). Equitable power distribution reduces political activities; variability fosters competition; perceived illegitimacy prompts rebellion and defense, with inequitable distribution increasing political behaviors and affecting all team members, though consensus mitigates negative effects (Greer et al., 2017). In addition, socially stratified teams, with power disparities, hinder effective communication and decision-making within the top management team, potentially leading to decisions favoring the powerful few, prompting perceptions of unfairness and impacting team cohesion (Boone et al., 2019).

Power within management teams can manifest in various forms, including formal authority granted by hierarchical positions, expertise, control over resources, and personal charisma (Finkelstein & Hambrick, 1990). At the apex of the organizational hierarchy, top management teams wield significant power, often derived from their formal positions as executives or department heads. Their decisions carry substantial weight and influence the direction of the hospital. However, power dynamics within these teams are not always uniform, as individuals may possess varying degrees of influence based on their expertise, interpersonal skills, or connections within the organization (Vora et al., 2019). Mid-level management teams, such as department heads or unit managers, also hold considerable power within their respective domains (Floyd & Wooldridge, 1997). Their authority stems from their direct oversight of operational activities and their role in implementing organizational strategies at the departmental level. However, their power is often constrained by the broader organizational structure and the directives of senior management (Toegel et al., 2022).

Furthermore, power dynamics among management teams are not solely determined by formal positions or hierarchical structures. Informal networks, alliances, and interpersonal relationships also play a significant role in shaping power dynamics within hospital management (Okpala, 2021). Individuals with strong interpersonal skills or access to critical information may wield influence disproportionate to their formal authority. Moreover, power distribution among management teams can be dynamic and subject to change over time. Organizational restructuring, leadership transitions, and shifts in strategic priorities can all impact the distribution of power within management teams (Toffler, 2022). Understanding these dynamics requires a nuanced analysis that considers both formal and informal sources of power, as well as the broader organizational context in which management teams operate.

Within hospitals, where hierarchical structures and complex decision-making processes prevail (Rogers et al., 2020), understanding the dynamics of power distribution is crucial for comprehending the functioning of the organization as a whole. Barasa et al. (2016) demonstrate power imbalances in public hospitals, excluding middle-level managers and clinicians/community from decision-making, leading to perceptions of unfairness and reduced motivation. Recently, Carr and Beck (2022) explore how accounting practice changes during crises affect managerial-clinician dynamics, showing clinician power pre-crisis shifting to management during cost-cutting measures in Crisis Phase One, yet tension arises in Crisis Phase Two due to further budget cuts, resulting in a loss of management's gained power

The influence of individual and group power dynamics

Individual and group power dynamics play a significant role in shaping decision-making processes within hospital management. At the individual level, power dynamics are influenced by factors such as expertise, charisma, and personal connections. Individuals who possess specialized knowledge or skills relevant to the organization's goals often wield considerable influence within their respective domains (Savolainen, 2020). Their expertise grants them authority and credibility, enabling them to sway decision-making in areas where they hold expertise (Prayudi & Basuki, 2014).

Additionally, personal charisma can be a potent source of power, allowing individuals to inspire and mobilize others toward common goals. Charismatic leaders possess the ability to influence and persuade through their charisma, often leveraging their personal qualities to garner support for their initiatives or agendas (House & Howell, 1992; Nikoloski, 2015). Furthermore, personal connections and networks within the organization can also confer power upon individuals. Those who have strong relationships with key stakeholders, such as senior executives or influential colleagues, may be able to exert influence beyond the scope of their formal authority. These informal networks provide avenues for information exchange, coalition-building, and the dissemination of ideas, enabling individuals to shape decision-making processes through interpersonal influence.

Beyond individual dynamics, group power dynamics also play a crucial role in hospital management. Groups or teams within the organization may possess collective power that transcends the influence of individual members (Abernethy & Lilis, 2001). Group cohesion, shared goals, and collective efficacy can amplify the influence of group members, enabling them to advocate for their interests and priorities more effectively. Moreover, group dynamics such as leadership structure, communication patterns, and decision-making processes can shape the distribution of power within teams (Finkelstein et al., 2009). Leaders within groups may emerge based on their ability to articulate a vision, inspire others, or navigate interpersonal dynamics effectively. These emergent leaders often wield significant influence over group decisions and actions, shaping the overall direction of the team. Furthermore, the composition of groups, including diversity in perspectives and expertise, can influence their collective power (Pitcher & Smith, 2001). Groups that incorporate a range of viewpoints and expertise are often better equipped to make informed decisions and navigate complex challenges effectively.

The role of power in shaping strategic choices and the design and utilization of performance measurement systems within hospitals

Power dynamics play a crucial role in shaping strategic choices within hospitals, influencing the direction and priorities of the organization. At the strategic level, power is often concentrated among senior executives and key decision-makers who have the authority to set organizational goals and allocate resources (Finkelstein & Hambrick, 1996). Their decisions are guided by a variety of factors, including organizational objectives, stakeholder interests, and external pressures such as regulatory requirements and market forces (Prayudi & Basuki, 2014). The distribution of power within hospital management teams can significantly impact strategic decision-making processes. Individuals or groups with greater power may exert influence over strategic choices, advocating for initiatives or priorities that align with their interests or agendas (Yuan et al., 2023). As a result, strategic decisions may reflect the preferences and perspectives of those in positions of power, potentially leading to biases or skewed priorities.

Furthermore, power dynamics intricately influence the development and application of performance measurement systems within hospitals (Prayudi et al., 2024). These systems play

a pivotal role in assessing organizational efficacy, tracking progress toward strategic objectives, and guiding decision-making processes. However, the formulation and execution of such systems are susceptible to the influence of power dynamics within the organizational framework (de Harlez & Malagueño, 2016). Individuals or factions wielding power can significantly impact the selection of performance metrics, favoring measures that align with their own priorities or areas of expertise (Nurkholis et al., 2023). Likewise, they may mold the interpretation and utilization of performance data, employing it to rationalize their decisions or uphold their authoritative positions. Consequently, performance measurement systems may mirror the interests and agendas of those in power, potentially distorting the assessment of organizational effectiveness (Campos & Reich, 2019). This underscores the need for vigilance in ensuring that performance measurement processes remain objective and aligned with organizational goals, free from undue influence or bias stemming from power dynamics.

Power dynamics also exert a profound influence on the implementation and efficacy of performance measurement systems within hospitals. Resistance to change, conflicting priorities, and organizational politics often impede the adoption of new performance measurement initiatives or compromise their effectiveness (Lunke et al., 2018). Individuals or factions wielding power may exhibit resistance to being held accountable or may question the validity of performance metrics that pose a threat to their positions or influence within the organization (Abernethy & Vagnoni, 2004). Their resistance could stem from concerns about losing control over decision-making processes or from a desire to maintain the status quo that benefits them (Tsai et al., 2019). Additionally, organizational politics may come into play, with powerful individuals or groups using their influence to manipulate the implementation of performance measurement systems to serve their own interests (Carter, 2019).

In addition to competing priorities, conflicts over which performance measures to prioritize or how resources should be allocated to support performance improvement initiatives can arise due to various factors within the organization. Firstly, differing perspectives among stakeholders regarding what constitutes meaningful performance measurement can lead to disagreements over which metrics should be emphasized (Carini et al., 2020). For example, clinical staff may prioritize patient outcomes and quality of care indicators, while administrators may prioritize financial metrics and operational efficiency. These conflicting perspectives can create tensions and impede consensus on performance measurement priorities (De Regge & Eeckloo, 2020).

Secondly, resource constraints and budgetary limitations may further exacerbate conflicts over resource allocation for performance improvement initiatives (Love & Ika, 2022). Limited financial resources may force decision-makers to prioritize certain performance measures over others or allocate resources unevenly across departments or initiatives. This can lead to perceptions of unfairness or inequity among stakeholders and contribute to resistance to change. Moreover, organizational culture and entrenched practices can also influence conflicts over performance measurement priorities and resource allocation. Long-standing traditions or established routines may favor certain performance measures or allocation practices, making it challenging to introduce new metrics or reallocate resources to support performance improvement initiatives (Johnston et al., 2019). Resistance to change rooted in organizational culture can create significant barriers to implementing effective performance measurement systems.

Addressing these conflicts and overcoming resistance to change requires a nuanced understanding of power dynamics within the organization. Powerful stakeholders may exert influence to promote their own priorities or protect their interests, further complicating efforts to reach consensus on performance measurement priorities and resource allocation (Duong et al., 2019; Oraro-Lawrence & Wyss, 2020). Therefore, proactive efforts to engage

stakeholders, foster collaboration, and navigate power dynamics are crucial for ensuring the successful implementation and utilization of performance measurement systems within hospitals.

Conclusion

In summary, power distribution among hospital management teams is multifaceted, involving formal authority, expertise, interpersonal relationships, and organizational context. Understanding these dynamics allows healthcare administrators to navigate power relationships effectively and promote collaborative decision-making. Individual and group power dynamics are integral to hospital management decision-making, influenced by factors like expertise, charisma, and leadership structure. By recognizing and leveraging these sources of power, administrators can foster collaborative processes and enhance organizational effectiveness. Moreover, power dynamics significantly influence strategic choices and performance measurement system design in hospitals. Recognizing this influence allows administrators to promote transparency, accountability, and effectiveness in strategic planning and performance evaluation.

This review serves as a foundation for developing theoretical frameworks and methodologies for studying the interplay between power dynamics and strategic decision-making in hospital management. By synthesizing previous research, researchers can refine existing theories and identify gaps in understanding, informing future studies to explore power dynamics comprehensively. Additionally, this review provides practical guidance for administrators on navigating power dynamics to enhance decision-making and organizational performance. Strategies may include fostering open communication, establishing clear decision-making processes, and promoting shared leadership. Ultimately, this review advances our understanding of power and decision-making in hospital management, offering valuable insights for both research and practice in healthcare administration. Armed with this knowledge, researchers and practitioners can work towards fostering more effective decision-making processes and improving patient outcomes and organizational performance.

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