

Accountability Relationships and Populism in the Greek National Health  
System. Evidence from the 1980s

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## *Abstract*

The aim of this thesis is to examine accountability in the Greek National Health system in regard to the emerging managerialism that prevailed in the Western countries since the 1980s. The distinction between political and managerial accountability has been utilised for the conceptualisation of empirical data. The theory of populism was used in order to interpret accountability relationships and explain the impact of the political environment on accountability. Parliamentary debate and the press of the period were examined, and they demonstrated that populism was a dominant force in the public debate. Populism was expressed as fierce polarisation on behalf of the government towards the opposition and it constituted a major way of political accountability. In this context, accounting was not a part of the legitimation scheme and there was direct clash between populism and the discourses of accounting. We also examined how this context was transfused into organisational practices. For this reason, we conducted interviews with people who were involved in the System. Analysis has shown that populism also had significant impact on organisations, as it was translated to severe partisanism and created clientelistic networks which monopolised power. Political accountability infiltrated in organisations through populism, dominated all aspects of accountability and it was turned to partisan accountability. As a result, managerial accountability was overshadowed, and it was never allowed to operate as a system for more efficient control. In fact, managerialism was victimised as a potential threat to the existing status. This thesis contributes to the examination of accountability beyond the Anglo-Saxon context, which dominates scientific literature. Additionally, it provides insights regarding the impact of politicians on accountability and accounting. Moreover, it proposes populism as a new theoretical framework for accountability, because it can have significant impact in a specific setting. Consequently, this thesis aims at further improving the understanding of accounting within the context in which it operates.

## *Dedication*

This thesis is dedicated to the memory of my father.

## *Acknowledgments*

This thesis is a work that was conducted in very difficult times. First of all, I would like to thank my supervisors, Dr Akira Yonekura, Professor Audrey Paterson and Dr William Jackson. Their patience and support throughout the completion of this study was beyond any expectation. I will always remember their contribution with deep gratitude. They provided me exceptional mentorship through all these years, and without their support, this thesis would not have been completed.

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## *Declaration*

I declare that this thesis has been composed by me and is entirely my own work.

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# **CHAPTER 1 INTRODUCTION**

## **1.1 THE CONTEXT OF RESEARCH**

This research will take place in the field of the Greek National Health System (henceforth ESY from the Greek initials), and more specifically, it will examine the impact of populism on accountability relationships for the period 1977-1989. The main accounting framework of the research is accounting history, public sector accounting and accountability. The aim of accounting history is to examine accounting in the context in which it operates and to evaluate the role of accounting in the general social evolution (Carnegie and Napier, 1996). Public sector accounting also focuses on the field in which accounting operates, and it examines the influence of the wider environment of public sector on accounting (Hopwood, 1984). Accountability on the other hand, can be the cohesive element in connecting technical aspects of accounting with broader societal settings (Llewellyn 2003).

ESY was established in 1983, by the socialist government of PASOK in an effort to promote the development of the welfare state in Greece after winning the elections of 1981 with strong majority (Chletsos, 2008). Its main target was to provide all citizens with universal healthcare services, regardless their economic, social and political background, through a national, uniformed and decentralised system. The main structure of the system provided the diversion to primary (through health centres) and secondary (through hospitals) healthcare. Concerning the financing of the system, it is characterised as mixed, because funding comes from insurance, taxation and private expenses (Lahana and Theodosopoulou, 2001; Chletsos, 2008; Siskou et al, 2008; Rekleiti et al, 2012).

ESY has been effective regarding its primary target, as it successfully managed to expand the provision of healthcare services however, it has diachronically suffered from numerous problems which have put its sustainability at stake (Apostolides, 1992; Sakellaropoulos and Economou, 2006; Maniou and Iakovidou, 2009; Sakellaropoulos, 2011). The chain of the issues of ESY is complicated, as it is the result of deficiencies, which started even before its establishment. ESY has been affected by the temporal problems of the Greek society and public administration, such as the constant interventionism from the political environment (Chletsos, 2008). The Greek public sector is bureaucratic, highly centralised, inflexible, inefficient and with high level of corruption

(Sotirakou and Zeppou, 2005; Introna et al, 2009). These features were transfused to ESY, and they interacted with other issues of the system, such as the unimplemented legislative framework, the deficiency of administrative structures, and the excessive cost (Boursanides et al, 1992; Chatzipoulidis, 2004; Gkatsou, 2006; Siskou et al, 2008; Maniou and Iakovidou, 2009; Gogos, 2011; Kakaletsis et al, 2013).

Accounting within ESY has been described as atrophic (Ballas and Tsoukas, 2004). One of the main problems of ESY has been its continuous inefficiency. There was not a proper funding mechanism that could reduce costs, distribute the resources rationally and take into consideration the qualitative effects of the environment in which ESY operates (Gogos, 2011; Rekleiti et al, 2012; Chatzipoulidis, 2004; Dafermos and Papatheodorou, 2011). The budgeting is done without any criteria, regulations and specific operating procedures (Boursanides et al, 1992). The accounting system that is used is very simplistic as it is based on recoding income and expenses and there is not doubly entry accounting (Polyzos, 2007).

## **1.2 RESEARCH AIMS**

The establishment of ESY coincided with the rise of neoliberalism in the Western world. New Public Management (NPM) became the main framework of public sector management, and it tried to implement private sector mechanisms in public organisations in order to improve efficiency (Hood, 1995). As a result, accountability was reflecting this shift towards managerialism (Coy and Pratt, 1998). The old structures of accountability, where organisational practices were based on professional judgement, were replaced by the concept of accountable management (Sinclair, 1995). This transition brought the clash of accountabilities in the spotlight. A very common pattern of public sector accountability, which is illustrated in the literature, is the clash of the various types of accountability (Jacobs, 2016). The main focus has been on the clash between political and managerial accountability, as despite the rise of managerialism, politicians are still trying to manipulate accountability in their favour (Chang, 2015).

The wide transition of the majority of the Western countries towards managerialism was not reflected only on public accountability, but also, on health practices. At the beginning of the 1980s, the rapidly increasing cost of services highlighted the necessity of adopting measures that will promote efficiency (Lapsley and Miller, 2018). Scientific management and accounting were in the core of NPM reforms (Llewellyn and Northcott, 2005; Pollitt and Boukaert, 2011). The target of these reforms was to restrain the freedom of clinicians,

who were the main and incontestable driver of health practices (Jackson et al., 2013). Despite the reactions by medical profession (Jones, 1999a), NPM became the common sense, among most of OECD countries, regarding how health sector should be managed (Deem and Brehony, 2005).

In Greece, the lack of studies for accounting within ESY demonstrate a plethora of opportunities for research. Apart from Ballas and Tsoukas (2004), who tried to examine accounting in macro level within the context in which it operates, all other studies provide only some descriptive information about accounting. Therefore, it would be particularly interesting to examine how relevant was the global trend of managerialism in the Greek context, what relationships of accountability were shaped, and how the various forms of accountability interacted with each other. Despite the fact that Greece belongs to the Western world, it has been included in the low adopters of NPM (Hood, 1995; Philipidou et al., 2004). Besides, accounting within ESY has been characterised as atrophic, therefore, managerialism is not expected to have significant impact during the period 1977-1989. Consequently, the aim of this research is to examine how accounting and accountability interacted with the wider context in which ESY was operating.

### **1.3 THEORETICAL FRAMEWORK**

The challenge in accounting theorisation has been to expand the social lens through which we understand accounting. Llewellyn (2003) highlighted the potential of theorising significant phenomena in specific settings. Accountability is viewed as a concept that can be combined with other theoretical approaches or even, it can be perceived as a theory itself, because it can connect macro and micro levels of practice due to its chameleonic nature (Sinclair, 1995; Llewellyn, 2003). Jacobs (2016) also argued that the dualistic nature of accountability and the subsequent clash of various forms, can conceptualise empirical data.

This thesis, instead of using accountability on its own, aims at combining it with a political phenomenon that seems to be particularly relevant in the Greek context. Various scholars have highlighted populism as an important phenomenon in the Greek public life, and it has been mainly connected with the socialist party of PASOK, the same party that established ESY in 1983 (Mavrogordatos, 1997; Pappas, 2013; Stavrakakis and Katsambekis, 2014).

Populism is a conceptually vague phenomenon, in a sense that there is not a universally accepted definition. However, there is a consensus regarding its main characteristics. It can be viewed as a social phenomenon, which presents society as divided between two antagonistic groups: the good people and the establishments (Stavrakakis, 2004; Laclau, 2005; Katsambekis, 2015). Equally important in the efforts for the definition of populism is the reference to the people, in other words, the construction of a social subject as a point of reference (Laclau, 1977; Canovan, 1999). Populism is described as a neutral phenomenon, which can have positive or negative impact depending on the antagonisms that it causes and the social subjects that it creates (Mudde and Rovira Kaltwasser, 2012).

In Greece, populism became a master political narrative since the appearance of PASOK (Vasilopoulou et al., 2014). The dominance of PASOK in political life provided a hegemonic role for populism (Pappas, 2013). Populism was expressed in two ways. The first was fierce polarisation in a context of an anti-Right rhetoric that PASOK introduced (Voulgaris, 2008). PASOK wanted to establish and represent a social subject, which was the people that were oppressed by previous regimes (Stavrakakis and Katsambekis, 2014). The second feature of the Greek populism was the right of the constructed social subject in the share of power, in the name of social justice (Pappas and Aslanidis, 2015). In this way, populism prepared the way for partisan politics, as in the name of social justice, the state was infiltrated by PASOK voters (Mavrogordatos, 1997).

#### **1.4 RESEARCH QUESTION AND SIGNIFICANCE**

The aim of this thesis is to examine accountability and accounting in a context filled with populism. The main research question is: Which were the accountability relationships of ESY, and which was the role of populism? The examination of accountability will be based on the clash between political and managerial, as it has been described by other researchers (Broadbent and Laughlin, 2003; Chang, 2015; Jacobs, 2016). One part of the research will examine the impact of populism on political accountability, and the role of accounting in this macro level. This approach will enable us to understand the objectives of managerial accountability in organisational level, and the importance of accounting in the beginning of ESY. In this way, the second part of the empirical research will examine how this broad context was transfused in hospitals of ESY, and how it shaped the structures of managerial accountability.

The main gaps in the literature that this thesis has identified are the examination of accountability beyond the traditional Anglo-Saxon context, and the more detailed

research on the interplay between accounting and politicians. The majority of the studies around public sector accounting and accountability have been conducted around Anglo-Saxon countries, where the development of accounting and the prevalence of managerialism are taken for granted. For this reason, it would be interesting to examine accounting and accountability in a context where NPM met a lot of obstacles. In this way, this study will reply to the calls for the further examination of the context in which accounting operates (Fowler and Cordery, 2015). As for politicians, even if they are the main stakeholder of public sector, there are not enough studies focusing on them, despite the calls (van Helden, 2016). Existing studies focus on the use of accounting numbers by politicians (Liguori et al., 2012; Saliterer and Korac, 2013), so this study wants to examine the context that politicians shape for accounting and accountability before the production of accounting information.

### **1.5 METHODOLOGY**

This thesis will be a case study, which is an important tool for accounting research in the examination of the role of accounting in broader society (Lee and Humphrey, 2017). The main sources of data will be Parliamentary Proceedings from the period 1980-1989 and 36 semi-structured interviews. Supplementary data will be the press of the period along with some reports from the Ministry of Health. The parliamentary debate will reveal the ways of political accountability, and the interviews with key players will provide valuable information regarding organisational practices. As for data analysis, this thesis will deploy two ways for analysis because of the existence of two empirical chapters. The first chapter, which examines political accountability in the macro level, will be analysed by the use of discourse analysis. This is an approach that can illustrate social realities very effectively and it can provide valuable insights regarding how these realities have been shaped (Schiffrin, 2001). In organisational level, thematic analysis would be a more suitable approach for analysing interviews, as it can examine the impact of broad discourses in organisational practices and understand the themes that emerge from empirical data (Ritchie et al., 2014).

### **1.6 FINDINGS AND CONTRIBUTION**

The first empirical chapter demonstrated that populism constituted a major form of political accountability, and it defined the role of accounting in this populist debate. Accounting discourses were mainly used in order to enhance the polarisation that was derived from the dominance of the populist narrative. Additionally, in some cases there

was direct clash between accounting and populism, because populism was perceiving accounting as part of the establishment that had to be repelled. The prevalence of populism created a perception among the political system that public administration is a political, rather than managerial process. As a result, this was transfused into the organisational practices of the hospitals of ESY.

The second empirical chapter connected populism with accountability in organisational practices. Managerial accountability and accounting were very atrophic within ESY hospitals, as there were not adequate institutionalised practices. Instead, the government focused on social participation in public organisations. In this way, populism imposed the participation of the social subject that had been constructed within the core of hospital management, and it equated social justice with partisan dominance within public organisations. The result of this regime was the dominance of the partisan agenda within ESY, and accountability relationships were reflecting this regime.

Concluding, populism through polarisation and partisanism integrated political and managerial into partisan accountability, as the common element of interactions within ESY was the maximisation of partisan benefits. These benefits were allocated towards the social subject that had been created. This phenomenon revealed a hybrid of accountability, which has not been identified in the existing literature. It can be labelled as bidirectional accountability as the government and the people were both principals and agents simultaneously.

This study contributes to the examination of accounting within the context in which it operates, and it emphasised on the Greek context which is still and underexamined field. Political phenomena are integral part of organisational practices, and this study evidenced how a phenomenon like populism can influence accounting. In fact, this thesis focused on politicians and on the context that politicians set for accounting before the production of accounting numbers or the establishment of accounting reforms. Additionally, it has been shown that the relevance of accounting of the Anglo-Saxon context cannot be taken for granted, even in countries which belong in the Western World.

### **1.7 LIMITATIONS**

A significant difficulty that the researcher faced was time restriction, as there was not enough time for follow-up interviews. Additionally, the lack of organisational archives about ESY prevented the valuable triangulation of data (Llewellyn and Northcott, 2007).

Besides, interviewees were asked to talk about a period 35 years ago, which might lead them to idealise some situations or even, they might not remember certain things clearly. Another limitation can be the vagueness in the conceptualisation of populism. The literature does not recognise populism as a scientifically concrete phenomenon therefore, its use could provide misleading interpretations. Moreover, interpretations can be limited by the biases of the researcher, who might unconsciously seek to verify his own beliefs.

### **1.8 STRUCTURE OF THESIS**

The following chapter will discuss the main issues in the accounting literature for public sector accounting, accounting history, accountability and health sector accounting. This chapter will explain the focus of the research as well as the intended contribution. The third chapter will present the theoretical framework, it will explain the main features of populism and why it is considered as a suitable choice for examining ESY. The next chapter will discuss the methodology that will be used. Before the empirical chapters, the fifth chapter will provide a detailed presentation of the evolution of health sector in Greece with extensive reference to ESY. This chapter will enable us to understand the main issues of health sector in Greece. The next chapter will be the first empirical chapter and it will describe the wider political context in which ESY operated. It will present the ways of political accountability and the role of accounting in this context. The second empirical chapter will discuss how the wider context of ESY was transfused into organisational practices, and how it shaped accountability relationships. The eighth chapter is the discussion of the empirical chapters and the interpretation of the findings based on the theoretical framework and on the existing literature. The last chapter will provide some concluding remarks, it will discuss the limitations of this research, and it will make some recommendations for future research.

## **CHAPTER 2 LITERATURE REVIEW**

### **2.1 THE MAIN FRAMEWORK OF RESEARCH**

This chapter describes the literature around the main framework of research, along with the expected contribution and the research focus. The aim of this study is to examine accounting and accountability in healthcare through the lens of accounting history and public sector accounting. The common element of both approaches to accounting research is their desire to study accounting beyond the purely technical perspective. In fact, they both examine accounting in relation to the context in which it operates (Hopwood, 1984; Napier, 2006). In other words, accounting cannot be examined in isolation from the wider socio-political evolutions, which influence accounting change and implementation (Hopwood, 1976). As a result, academic debates under the prism of accounting history and public sector accounting were engaged with interdisciplinary accounting research (Guthrie and Parker, 2006; Jacobs and Cuganesan, 2014; Baskerville et al., 2017). The rest of the chapter will present healthcare accounting and accountability within accounting history and public sector accounting. There will also be description of the existing accounting literature around the Greek public sector and ESY.

#### ***2.1.1 Accounting history***

Although the origins of accounting are rooted in ancient civilisations, accounting history has been recognised as a legitimate field of scholarly study only in the last decades. Through the 1980s, a lot of scholars wanted accounting history to become more interpretive and taking into consideration more components of society such as the state, employer collectives and trade unions, the academy, the media, and so on (Napier 2006). Thus, accounting history was influenced by Political Economy and as a result, many researchers are considered as economic-rationalists, Foucauldians and Marxists (Fleischman and Radcliffe, 2003). Carnegie and Napier (1996), distinguished between different approaches in accounting history researchers and he labelled them as traditionalists, antiquarians, post-modernists and critical historians. In the 1990s, the increasing interest on accounting history resulted to an outburst of studies, which were examining accounting change through time. This outburst was labelled as new accounting history (Guthrie and Parker, 2006). The advent of the 21st century finds accounting history with a number of papers which illustrate its flourishing state. Accounting history does not perceive accounting as a merely technical practice, and accounting historians highlight its impact in both society and organisations (Carnegie et al., 2020).



Additionally, Walker (2005) mentioned the importance and the impact that other disciplines have in accounting history, as beneficial connections of accounting historians with social historians and management researchers can be identified.

The flourish and interdisciplinary nature of accounting history is confirmed by the themes that literature examines. These themes vary from gender inequalities (Kirkham and Loft, 1993; Adams and Harte, 1998), human rights (Hammond, 1997), health sector (Robson, 2006; Robins and Lapsley, 2008; Jackson, 2012; Ferry and Scarparo, 2015), the role of accounting in the colonisation of the world (Dixon and Gaffikin, 2014), the establishment of accounting and auditing profession (Dedoulis and Caramanis, 2007; Lovell and MacKenzie, 2011; Frecknall-Hughes and McKerchar, 2013), the role of accounting in ancient civilisations or in the establishment of capitalism (Bryer, 1991;2005; Carmona and Ezzamel, 2006) to the development of technical aspects of accounting in relation to the wider context in which it operates (Armstrong, 1987; Thompson, 1987; Bougen, 1989; Heier, 2010; Thompson, 2011).

Consequently, the most important target for accounting history is to provide evidence of how world has changed through the lens of accounting. The new accounting history indicated that accounting is not just a mirror which reflects the situation of the economy but, it is an autonomous component which participates in the changes of the environment in which accounting operates. Accounting history managed to take into consideration voices which were previously ignored and there is now a broad knowledge of the influence that accounting has on various groups and individuals. Moreover, accounting history is the basis for asserting accounting's legitimacy as both a profession and an academic discipline. It can be used as a database which can provide full understanding of the present and give valuable solutions to current issues, and it can assist in forecasting the future and the evolution of accounting (Napier, 2006).

### ***2.1.2 Public sector accounting***

Public sector is fundamentally different from private sector, mainly because its main target is not profit maximisation but the creation of social value and, the owner of public sector is the elected government (Broadbent and Guthrie, 1992; Milios et al., 2018). According to Lane (2000), the aim of the public sector is to serve the public, by using a set of hierarchical structures to provide goods and services. It is very important for a nation to have a system of public institutions which can also contribute to the development of the nation. However, the 'proper' function of public sector cannot be

defined, as it depends on the policies and aims of each country. According to Pallot (1992), the main principle of governmental accounting is democratic control over the use of funds. Hopwood and Tompkins (1984) mention that the economic costs and consequences of public sector have attracted increasing attention, and this resulted in the emergence of accounting as very important to the management of public affairs. The majority of challenges in public sector accounting do not focus on the general aims or the technical practice of accounting, in isolation from the contexts in which it operates. Therefore, it is essential to examine the organisational, institutional and social aspect of accounting practice.

Hopwood and Tompkins (1984) defined three pillars of public sector accounting: external reporting and accountability, financial planning and control, value for money and performance review. These pillars are different from accounting practice in private sector because of the nature of stakeholders and the different interests that public sector can attract. Accounting is a valuable source of information, but it has to be able to provide more than exclusively financial information. The quality of accounting practices has significant implications on whether accounting can be used for proper financial planning and control. However, the term proper can have multiple meanings depending on the environment that gives meaning to these practices. As a result, agency problems are very common in public sector because there are politicians, bureaucrats and professional with frequently contradicting interests (Lane, 2000).

The initial focus of accounting within public sector was on probity, compliance and control (Broadbent and Guthrie, 1992). In the 1980s, accounting was turned to promote a more managerially oriented public sector with focus on efficiency and effectiveness, due to the increasing cost of public services and the rise of Right-wing governments (Pollitt, 1990; Hood, 1991). According to Flynn (2007), efficiency is the cost for the production of goods and services, and effectiveness is the extent to which the goods and services, that have been produced, achieve the greater target of the organisation. The pursuit of efficiency and the reduction of the size of public sector, based on the belief that private companies operate better than public organisations, was named as economic rationalism (Broadbent and Guthrie, 1992). As a result, public sector reforms were in the direction of introducing private sector mechanisms (van Helden, 2005), and the main initiator of such policies was Margaret Thatcher (Siltala, 2013). Hood (1991) argued that it was not an entirely British development, as a lot of OECD countries had moved towards this

approach. This massive change in public administration was labelled as New Public Management and accounting was in the core of it (Hood, 1995). The doctrines of NPM were decentralisation, corporatisation, competition, parsimony, introduction of private sector mechanisms and more professional management, accountability for performance, and output measures (Hood, 1995). Since then, NPM has been the main framework of public sector reforms and public sector accounting, and this reflected a neoliberal agenda even though it has been adopted by non-Right governments as well (Lapsley and Miller, 2018). However, NPM has been criticised for a violent neoliberal turn of public sector and for eroding the values of public welfare (Jacobs, 2000)

## **2.2 HEALTH SECTOR ACCOUNTING**

Accounting in healthcare has attracted significant scholar attention during the last decades. Accounting history and public sector accounting have been major perspectives in the examination of healthcare. Accounting historians examine the social footprint of pre-NHS institutions as well as the evolution of the NHS. Public sector accounting on the other hand, focuses on the application of NPM on healthcare institutions, creating in this way an overlap with accounting history.

### ***2.2.1 Healthcare and accounting history***

In the context of accounting history, the majority of studies examine UK. The first focus is on the voluntary hospitals of the 18<sup>th</sup>, 19<sup>th</sup> and early 20<sup>th</sup> century, while the second focus is on the first decades of NHS after its establishment on 1948. The studies of the first focus demonstrate how accounting interacted with its respective social environment, when hospital sector was constituted from smaller regional units. For example, Jackson (2012) examined the role that was given to the annual report of the voluntary hospitals in the period 1837-1856. It was used in order to push people to provide the hospitals with more charities to help people to increase their social status through these philanthropic actions. Holden et al. (2009) focused on the role of accounting in the health care that is provided to the poor people in the Newcastle Infirmary in Victorian England. Similarly, Berry (1997) used accounts of three English provincial hospitals from 1765 to 1815, in order to evaluate their income and expenditure, to review the use of capital receipts and to explore the approaches undertaken by the hospital governors for the funding of the hospitals. Another study in the same field was conducted by Robson (2006), as he explored the development and spread of the uniform system of accounts in UK voluntary

hospitals in the period 1880-1920, and Cherry (1996a), who examined the accountability, control and funding issues in voluntary hospitals during the period 1860 – 1939.

About studies for the 20th century, Seville (1987), described the attempts that took place in order for GAAP to be introduced into voluntary health organisations and Robins and Lapsley (2008) mentioned the failure of a voluntary hospital in Ireland. Jones and Mellett (2007) investigated a wide period from 1800 until the end of the 20th century, and more specifically, they used the Social Forces Model so as to evaluate the interaction between accounting change, institutional evolution and organisational transformations in UK healthcare delivery. Robson (2003) covered the period between 1893 and 1956 and explored the development of accounting techniques in UK hospitals before the creation of NHS and few years after it by emphasising on departmental accounting. In 2007, he conducted new research in order to examine the accounting and managerial reforms of NHS for the period 1958-1974, and he argued that there was not any major change in the accounting practices (Robson, 2007). Toms et al. (2011) attempted to explain the reasons for the failure of the Private Finance Initiative refinancing in the UK hospitals. They argued that the main problem has been the lack of proper collaboration between the state and the private sector. Jackson et al. (2013) examined the establishment of medical audit in the USA and more specifically the period from 1910 until the first years of the 1950s. They argued that medical audit was created by medical professionals, and in contrast to the UK where it was an object for conflict, it was mainly used as a tool for improving both quality of care and accountability.

For the NHS period, a historical study was conducted by Ferry and Scarparo (2015), who demonstrated the reforms in the NHS which were made by the Labour government during the period 1997-2010. They mentioned that it was surprising that the government continued the neo-liberal reforms, and the focus was on performance-management reforms. Gebreiter (2015) investigated the role of hospital accounting in the rationing in the NHS for the period 1948-1997. Rationing started being considered as important from the 1990s under the influence of wider economic theories for health services. The author concluded that compared to the USA, British hospital accounting did not have a major role in rationing of resources mainly because of resistance from the medical profession. Gebreiter (2016) also examined the introduction of the departmental costing system in 1957 and he focused on the interplay between medical and hospital accounting

discourses. He argued that the new accounting system met obstacles, mainly due to the dominance of medical discourses.

Regarding studies which were not in the UK, Harun et al. (1996) described the use of annual reports in the New Zealand health sector and Lacombe-Saboly (1997) provided a description of the form of accounts in the hospitals of Toulouse between the 17th and the 19th century. Italy seems to have drawn attention from accounting historians. Bracci et al. (2010) examined the organisational and accounting changes in the Saint Anna's hospital in Ferrara (Italy), after the devolution of the region to the Papal States. Accounting was influenced by the environmental change as the whole region and society was affected by the political and institutional shift. Stacchezzini et al., (2023) examined the work of a hospital accountant (for a span of 700 years) through the prism of Foucauldian genealogical approach. Also in Italy, Nardone et al. (2020) examined the transition to double-entry accounting in an Italian hospital for the period 1736-1890. Funnell et al., (2019) highlighted the role of accounting in a psychiatric hospital in Turin. In a different context, Flesher and Pridgen (2015) investigated the evolution of financial accounting in American hospitals during the 20th century. They argued that the turning point was the 1970s as before that, financial accounting practices were determined by legislation and not by accounting bodies. They concluded that the Financial Accounting Standards Board was the main influence for the financial accounting on hospitals. Preston (1992) studied the emergence of accounting in US hospitals during 1960s and 1970s and he argued that accounting was based on principles of cost disbursement. In global context, Malmlose (2015a) examined the interrelation between World Health Organization (WHO) and the initiatives in Anglo-Saxon countries before and during the New Public Management wave (1948-2000). She mentioned that the Anglo-Saxon initiatives were major influence for the international guidelines of WHO and she also highlighted the role of hospitals in the post-war health nationalization and restructuring.

### ***2.2.2 Healthcare under NPM***

Health sector has been one of the mostly NPM-influenced public sector domains due to the constantly increasing cost of health services (Lapsley and Miller, 2018). In the UK, healthcare reforms were one of Thatcher's first targets. The will of the government to measure the costs more effectively and restrain them resulted the intensification and the introduction of new accounting techniques such as accrual accounting, benchmarking Key Performance Indicators, Activity-based Costing and Zero-based Budgeting

(Llewellyn and Northcott, 2005; Jones and Mellet, 2007; Lapsley and Wright, 2004). The other parameter of NPM on healthcare was the introduction of scientific management within hospitals (Pollitt and Boukaert, 2011). However, these reforms did not finish with Thatcher's resignation in 1990, but they were continued by consecutive governments, which focused on accounting reforms such as 'management budgets, resource management, reference costing and payment by results' (Gebreiter, 2015, p.183). It has to be noticed that the effectiveness of these measures as well as the design of the subsequent accounting practices were questioned (Preston et al., 1992). Similar efforts, with greater or lesser intensity, took place in the majority of OECD countries (Jacobs et al., 2004) such as in Australia and in New Zealand (Chua, 1995; Lowe, 2000). The main aim of all these measures was the shift of power within organisations from professionals to managers or in other words, the implementation of economic parameters in clinical practice (Malmlose, 2015).

The forms that accounting took in organisational practices was reflecting wider socio-political arrangements, and the result for the following decades was the articulation of a debate in health sector where we notice two conflicting ideologies. The first ideology is economic rationalism under the influence of NPM. The other ideology is humanitarian rationality expressed mainly by medical profession (Malmlose, 2015a). Economic rationalism is mostly associated with management accounting discourses, as it aims at improving internal processes rather than providing information to a wide range of stakeholders (Ryan et al., 2002). In discourse level, management accounting has been connected with the use of terms which have been highlighted by NPM such as efficiency, budgets, savings, costing, productivity, decentralisation, accountability for performance (Arnold et al., 1994; Cooper, 1995; Shapiro, 2005; Malmlose, 2015a). This ideology, embedded by NPM, became the dominant ideology in Western countries regarding how public sector should be managed (Deem and Brehony, 2005). The opposing ideology represents the humanistic perspective, deriving from Hippocratic Oath and according to which, external factors cannot influence patient's well-being in any way (Malmlose, 2015a).

These ideologies have been illustrated in public debates and in organisational life of health systems. Before NPM, all power within hospitals was concentrated in the hands of clinicians, who had excessive freedom and they had the right to make any decision based on their professional judgement rather than on any administrative or economic rationale

(Hopwood, 1992; Jones and Dewing, 1997). For this reason, the emerging ideology of economic rationalism aimed at balancing power. Medical audit ceased to be an internal matter of the medical profession and it was developed as a way for managers to integrate clinicians into hospital's managerial structures and make them more cost sensitive (Jackson et al., 2013). As a result, NPM reforms were treated with hostility by medical profession (Jones, 1999a; b) and the duality in this conflict between management accounting discourse and medical discourse was evident. Apart from the struggle for power, clinicians were believing that their scientific role is restrained or even ignored, and managers will assume control of their clinical departments (Jackson et al., 2013; Malmlose, 2015a).

On the contrary, in other contexts medical profession perceived changes in a different way. In Finland there was an emerging neoliberal rational, even among the medical profession, and accounting was integrated by clinicians as an important parameter of their practice without undermining their professional autonomy (Kurunmani, 1999; 2004). Similarly, in Danish health sector, clinicians gradually accepted the managerial rational in their practice (Malmlose, 2015a). Experience has shown that clinicians were very effective in remaining the dominant group of healthcare, despite the efforts of the government to restrain them (Jacobs et al., 2004; Llewellyn et al., 2005). Through time, NPM reforms were imposed, despite the reactions. Clinicians' practice was gradually influenced by this shift in public administration, despite the level of success of the various reforms, which differs from country to country. Clinicians became more willing in including economic parameters in their practice, although they maintained some levels of autonomy within hospitals (Dent, 1991; Malmlose, 2015a). Gebreiter (2022) attributed this change to the changing nature of the medical profession, rather than to NPM. In fact, he argued that "the traditional notion of clinical medicine was challenged by medical reformers, who promoted scientific notions of clinical expertise and sought to make medicine more visible, calculable and standardized" (Gebreiter, 2022, p.1203).

### **2.3 ACCOUNTABILITY**

Accountability is a very common term in accounting practice, and it is used by all approaches in accounting research. Of course, accounting history and public sector accounting could not be exemptions. Typically, 'accountability is the obligation to be called to account, and the method of keeping the public informed and the powerful in

check' (Mulgan, 2003, p.1). Public sector accountability is based on the right of citizens to know (Pallot, 1992). The main features of accountability (Mulgan, 2003) are:

- Who is accountable to whom
- For what is he accountable
- How accountability is fulfilled
- Which are the rewards or the sanctions depending on performance

In accountability, there is the principal who delegates work to an agent, whose actions and performance are checked. The two parties of accountability can be either individuals or organisations. The principal has the right to call the agent to account and the agent must justify his actions. Accounts can be in financial form or in other forms such as a report on performance or a response to specific inquiry (Mulgan, 2003, p.9). Therefore, accountability is associated with the provision of information (Jackson, 1982). Integral element of accountability is its retributive capacity. If the objectives of performance have not been achieved, the principal has the right to impose sanctions on the agent.

In public sector, accountability is more complex than private sector. In private sector, there is a hierarchical structure in organisations and accountability obligations are formed by hierarchy. In public sector, the absence of profit motivation changes the fundamental aim of organisations as well as the objectives of performance (Mulgan, 2003). The core of public sector accountability, regardless of the aims of each organisation, is the enhancement of transparency and democratic control (Steets, 2010). According to Coy and Pratt (1998), public sector accountability includes the disclosure of a wide range of both economic and social information. Likewise private sector, public sector accountability also carries the danger of potential agency-problems due to the different interests of the various parties and stakeholders involved in accountability relationships (Broadbent et al., 1996). For this reason, the complexity of public sector accountability lies in the existence of multiple organisations, which are accountable to the central government. In public sector there are multiple accountability relationships due to the existence of heterogeneous groups of stakeholders (Sinclair, 1995). Within organisations, there are accountability relationships among the various actors in the organisational hierarchy. Hospital sector especially reflects a very complex network of accountability, as it is underpinned by political, managerial, legal and professional relationships (Mattei



et al., 2013). As a result, the criteria of accountability can be political, economic or the quality of services (Byrkjeflot et al., 2012). For example, an officer in the administrative department of a hospital is accountable to his manager, and in turn, the manager of the department is accountable to the Board. Board, on the other hand, is accountable to the Government for the performance of the hospital. The Government is also accountable, as it is responsible to give account to citizens for the proper function of hospitals. In other words, principals in one accountability relationships might be the agents of other relationships at the same time (Milios et al., 2018). According to Mulgan (2003), the co-existence of all these accountability relationships illustrates different interests and agendas, therefore, distinction between different types of accountability is necessary.

### ***2.3.1 The old notion of public accountability***

This perception regarding the types is based on a more contemporary view on accountability, which was influenced by public sector managerialism of the 1980s and it started receiving academic conceptualisation since the mid-1990s. Before the 1980s, the term accountability was hardly mentioned in the literature (Fowles, 1993). The pioneering research on accountability was conducted by Gray (1984). He did not make distinction on types of accountability but, he linked accountability with stewardship. He referred to codes of accountability as the third party in the relationship between the principal and the agent, codes that define the ways of accountability relationships and express specific rationalities such as professional, legal, economic, administrative, political. The linkage between public accountability and stewardship had been criticised, as the latter is mostly based on secrecy, while the former emphasises the right of citizens to know (Coy et al., 2001). Ijiri (1983), adopted a different approach, as he argued that stewardship and accountability can be linked because accountability relationships are not always based on decision usefulness. In other words, there might be difference between the expected mission of accountability and its appliance in practice.

The construction of the welfare state after the end of WW2 signalled the efforts of governments to build democratic structures of public accountability. Accountability was seen as an institution that will contribute to controlling power abuse (Coy at al., 2001). Stewart (1984) argued that public accountability was mainly a political rather than an administrative concept. The main statute of the old public accountability was Constitutions, which are limiting the power of the government and ensure democratic transparency (Funnell, 2003). Constitutions are based on the separation of powers, and

they are shaped by societal values and they define the responsibilities of the government and the parliament. Additionally, there were efforts for the further democratic function of accountability through citizen participation in decision-making, as an attempt to expand the concept of citizenship beyond the participation in elections (Fowles, 1993). The targets of accountability were to create trust among the various stakeholders and avoid strict hierarchical control of the agents (Fowler and Cordery, 2015). As a result, the old public accountability is often mentioned as democratic accountability (Jacobs, 2016).

Healthcare, under public accountability, was operating based on social rather than economic criteria, and the main object of clinicians' performance was patient welfare (Lawrence et al., 1997). Organisational practice in hospitals was underlined by clinical autonomy (Kurunmaki, 2004). As it has been described in the previous section, clinicians were incontestable in hospital's decision making and this was reflecting professional codes of accountability, in a period when professionals were the dominant force within public sector organisations. Besides, Jackson et al., (2013) argued that clinicians, before NPM, were mostly accountable based on their medical performance. Accountability was perceived as an internal matter of organisations, where professionals were free to operate according to their own judgment under statutory requirements defined by their own professional bodies, as administration was conducted by staff which was hardly graduate (Fowles, 1993).

In public accountability, despite its social orientation, the rational control over resources was an important and diachronic parameter (Normanton, 1966). However, accountability does not include only financial information (Stewart, 1984). So public sector organisations were accountable for the use of financial resources, and for meeting their non-monetary targets (Fowler and Cordery, 2015). One problem of public accountability was the fact that non-monetary targets, which are related to social objectives are harder to be specified (Mulgan, 2003). Similarly, Stewart (1984) argued that the objectives of accountability must be understood and expressed in many languages, however, information constitutes the raw material of accounts. Without sufficient information, there can be no effective judgement and actions will be misguided. In the late 1970s, the frequent fiscal collapses of public sector organisations in the western countries raised demands for greater accountability, which will provide more comprehensive financial information (Coy et al., 2001).

### ***2.3.2 The influence of NPM on accountability***

Accountability, along with accounting, was a central feature for NPM (Hood, 1995). With old public accountability, financing of organisations was decoupled from services. There was central allocation and control of funds without financial criteria in their use (Broadbent et al., 1996). Public accountability started fading in the 1980s, after the rise of monetarism (Coy and Pratt, 1998). In the early 90s, there was an increased interest in the scientific research for the impact of the emerging managerialism on public sector accountability (Roberts, 1991; Broadbent and Guthrie, 1992; Humphrey et al., 1993; Sinclair, 1995; Ahrens, 1996). The ways of democratic accountability were replaced by managerialism and the concept of “accountable management” that NPM introduced (Sinclair, 1995, p.219). This process has been characterised as “accountingization” of public sector (Almqvist et al., 2013, p.481), and now the emphasis has been on accountability for results (Hood, 1995). More accountability was used from the governments in order to exert control on public organisations by establishing performance indicators and performance management systems (Broadbent and Guthrie, 2008). As a result, the new accountability was based on hierarchy, outsourcing and contracts (Klijn, 2012). Accountability was very important parameter of all private sector mechanisms that were implemented in public sector and the difficulty of old public accountability in specifying organisational targets was partly balanced by the focus on financial targets (Christensen and Skaerbaek, 2007). Efficiency and effectiveness were crucial, as new accountability aimed at providing information regarding “where the money is going and what we are getting for it” (Humphrey et al., 1993, p.15).

The impact of NPM and accountability on professionals is based on the debate that was described in the subsection 2.3.2, according to which, the managerial shift of public sector, and accountability, was not received well by clinicians, who wanted to be accountable based on their clinical performance (Lawrence et al., 1997; Kurunmaki, 2004). The target of NPM was to hold professionals accountable based on financial results (Fowles, 1993; Kurunmaki, 2004). Watkins and Arrington (2007) argued that the rationale of NPM was lower trusting to professionals and public servants. Accountable management wanted to make professionals of public sector budget holders (Humphrey et al., 1993). Budgeting was an accountability mechanism for holding professionals accountable without entering the core of their decision-making and without challenging their expert judgement. Instead, budgeting was challenging their organisational freedom

by putting professionals within the frame of considering economic parameters in their actions in order to meet their budgeted expectations (Rose and Miller, 1991). Therefore, the target of accountable management was not to challenge expert judgement but to monitor and control it (Humphrey et al., 1993). In healthcare, the target of NPM was to challenge clinical autonomy (Kurunmaki, 2004), because clinicians were the main driver of efficiency (Llewellyn et al., 2005). Costing parameters and audit upon performance were introduced in all clinical practices, and this contrasted with clinicians who had not developed financially responsible mentality (Jones, 1999; Jackson et al., 2013). Jones also argued that this resulted the replacement of professional accountability of clinicians from financial and administrative ways.

### ***2.3.3 The clash of accountabilities***

The complexity of public sector accountability has provided various distinctions such as internal and external, direct and indirect, vertical and horizontal (Almqvist et al., 2013). However, the main distinction of public sector accountability is between political and managerial (Jacobs, 2016). Political accountability refers to the macro level, and it is related to the ways in which politicians make themselves accountable to the public. Managerial accountability is about the obligation of the managers of various organisations to give account for the performance of their organisation (Chang, 2015). Mulgan (2003) argued that other types of accountability are legal and professional. Legal refers to the obligation of accountability actors to comply with legal provisions, while professional describes how and to whom professionals of public sector organisations (such as clinicians in hospitals) are accountable.

Jacobs (2016) argued that a very frequent phenomenon in public sector is the clash between different forms of accountability. The various types of accountability reflect and represent different agendas and different interests. As a result, the interaction of accountabilities reflects power structures and struggles. The replacement of old public accountability from NPM-oriented accountability highlighted the dominance of two forms of accountability: political and managerial (Sinclair, 1995). This clash illustrates the neoliberal transition of accountability from forms that focus on social and political aspects to managerial forms (Humphrey et al., 1993). However, despite the managerial orientation of accountability, the second feature of the clash refers to the interaction between managerial accountability and political interests.

Managerial accountability was benefited from the rise of managerialism and became dominant practice and discourse. All the aforementioned initiatives constituted the content of the enhanced managerial accountability. So, it refers to the targets that governments set to the managers of public sector organisations, which were diffused to the echelons of the organisational hierarchy through mechanisms for performance monitoring, auditing and control (Chang, 2015). As it has been mentioned before, managerialism was representing a political perception regarding how public sector should be managed. It means that all measures of managerial accountability are not neutral and objective mechanisms for improving efficiency and effectiveness. Instead, they are political choices for establishing societal norms and for legitimacy purposes, regardless of their potential impact on organisations (Modell, 2009; Pollitt et al., 2016).

This is the field of interaction between political and managerial accountability, as performance measures are used in order to inform the public whether elections promises have been fulfilled (Chang, 2015). Politicians might have opportunistic behaviour in order to meet their accountability requirements and this might lead them to the manipulation of other forms of accountability (Bovens et al., 2008). The way in which managers of organisations fulfil accountability illustrates the political agenda of the government (Bovens, 2005). Additionally, accountability means punishment, therefore, politicians want to demonstrate good performance (Behn, 2001). As a result, accountability might be influenced by the pursuit of political interests, and the measures of managerial accountability might be penetrated by short-term political targets (Brignall and Modell, 2000; Chang, 2009). Since managers are the agents of managerial accountability, they are likely to give in towards their principals (politicians) in order to avoid sanctions (Komutputipong and Keerasuntonpong, 2019). Chang (2015) argued that managers of local organisations are more likely to conform to the mandates derived from political pursuits in order to ensure the stability of their organisations. In fact, he also argued that in the case of the British NHS, performance measurements were used as tools from the government to enforce their political aims in hospitals. Results of performance were not neutral calculations, but they were used for building an image of responsive government.

Shaw et al. (1995) argued that despite the spirit of decentralisation under NPM, governments were imposing accountability reforms for tighter control over public organisations. A lot of accountability reforms have been criticized for political motivation

behind them (Seal and Vincent-Jones, 1997). Similarly, Broadbent and Laughlin (2003) mentioned that despite the rise of managerialism, politicians still made themselves accountable based on political, rather than managerial codes. However, political accountability has contestable criteria of judgement, and compared to managerial, a limitation of political accountability is the lack of day-by-day control of the electorates (Mulgan, 2003). This fact, along with the inability of the electorates to impose sanctions beyond voting in the elections leave more power to politicians, as they can avoid intense scrutiny (Broadbent and Laughlin, 2003). Accountability was often fulfilled through the establishment of internal bodies for governments to demonstrate commitment to transparency and to gain legitimacy however, social institutions and organisations could be manipulated by governments in order to increase their legitimacy (Broadbent and Laughlin, 2003). More managerial accountability might be deployed from governments to exert tighter control on organisations in order to improve their image and show that they are in line with their promises (Broadbent and Laughlin, 2003). The increase of managerial forms of accountability also increased the political visibility of management, which led to easier manipulation of management on behalf of politicians (Klumpes, 2001).

## **2.4 THE GREEK CONTEXT**

The fields of accounting history, public sector accounting, and accounting within ESY have attracted very minimal attention by scientific research. In fact, in the field of accounting history, there is not even a single study for Greece. The first efforts for the implementation of NPM in the Greek public sector started in the late 1990s (Venieris and Cohen, 2004). All existing studies begin the examination of the Greek context after this landmark.

### ***2.4.1 Public sector accounting in Greece***

The only systematic research on public sector accounting in Greece has been conducted mainly by Cohen and her main focus was on local governments. Venieris and Cohen (2004) examined the implementation of accrual and management accounting in Greek universities. They argued that before the reform budgeting process, which was the same for all public sector organisations, was prepared on cash basis and it was based on the provisions of the previous years. They concluded that the reform did not have political support, as there was no interest for the implementation of the reform. Cohen et al. (2007) investigated the implementation of accrual accounting in Greek municipalities, and they

mentioned that the reform was not very successful because of the failure of IT to support it. Similarly, the implementation of a hybrid between accrual and cash accounting did not improve the quality of accounting information (Cohen and Karatzimas, 2017). Cohen (2008) examined the relevance of financial ratios for the Greek municipalities. She mentioned that there were different levels of conformation among various municipalities and in this way, benchmarking was very difficult. Also, in the context of local governments, Cohen et al. (2017) examined the sticky cost phenomenon and Cohen and Leventis (2013) researched audit pricing. Their argument was that it was heavily influenced by political factors. Cohen and Karatzimas (2014) investigated the non-application of program budgeting in the Greek public sector, and they mentioned that this happened because of resistance on behalf of the political environment. In fact, the authors argued that central government developed strong resistance to accounting change. In a more recent context, Cohen and Karatzimas (2018; 2022) explored accounting reform under the Greek crisis and the role of Troika, and Cohen and Malkogianni (2018) analysed earnings management activities in municipalities. Despite the need for change under the crisis, the implementation of accounting reforms was still meeting a lot of obstacles.

All other studies have been conducted for different fields and they provide some information mainly for the implementation of NPM in Greece, and to some small extent for accounting or accountability. Zampetakis and Moustakis (2007) argued that the adoption of NPM in Greece was slow at best. Philipidou et al. (2004, p.317) claimed that public sector reforms in Greece were more difficult compared to other countries because of state intervention, political clientelism and economic protection. The authors also argued that the Greek public sector is underpinned by bureaucracy and formalisation, and it does not favour managerialism. Greek public sector is run by politicians instead of managers therefore, long-term strategy cannot be easily designed. This phenomenon expresses a perception for public management, as knowledge of accounting was not an essential skill for the accounting departments of public sector organisations (Cohen et al., 2007). Similarly, Chortareas et al. (2018) mentioned that politicians in Greece were diachronically manipulating public finances in order to increase their political influence, especially before elections. According to Sotirakou and Zeppou (2005), the Greek public sector does not meet European standards, as it is highly centralised, inflexible and inefficient (p.60). They also mentioned that it has a pyramidal structure, as power is gathered at the top of the hierarchy. Sotirakou and Zeppou (2006) also examined

performance measurements in the Greek public sector and the argued that reforms once again encountered resistance. That was because of the top-down function of public sector, which was not interested in using performance as a means for the modernisation of public sector.

#### ***2.4.2 Accounting and ESY***

In international literature there are very few studies for accounting and ESY. Ballas and Tsoukas (2004) examined accounting in regard to the political environment. First of all, they mentioned that the calculative practices of accounting were very atrophic, as they were based on a simplistic single-entry cash accounting system which could not measure the economic performance of the system. As a result, the system was neither effective nor efficient. They tried to examine the reasons behind this atrophy, and they claimed that ESY operated in a highly politicised environment, which was underpinned by excessive clientelism and populism. Their argument was that these features developed a governmentality that did not include accounting in its schemes. Eriotis et al. (2011) examined the implementation of accrual accounting in ESY hospitals in 2003. Before the reform, cash accounting was based on budgetary principles and it was regulated by law, instead of a professional body. However, even after the reform, accrual accounting was not fully implemented. There were different levels of conformation among ESY hospitals, and the authors claimed that the main reasons behind that were the lack of IT support and the lack of professional personnel. Stamatiadis (2009) also examined the implementation of accrual accounting in the Greek hospitals. He argued that the implementation level was unsatisfactory mainly because there was not decisive enforcement by the state.

Additional information for accounting and accountability in ESY can be extracted by non-accounting studies. For example, Gogos (2001) mentioned that the very first efforts for the introduction of business management in hospitals took place in the early 2000s. However, the jurisdictions of the managers remained limited, and the reform was abandoned in short time. Chatzipoulidis (2004) highlighted the lack of rational management of the available resources which undermines both the efficiency and effectiveness of the system. Boursanides et al. (1992) mentioned that budgeting was done without specific criteria, it was vulnerable to external pressures, and it was meeting obstacles from the amorphous and incomplete legislation. Siskou et al. (2008) argued that there is not proper cost evaluation of the provided services and as a result, there is difference between the real cost of hospitalisation and the charges for it. Mossialos et al.



(2005) mentioned that the performance of ESY could not be evaluated, and subsequently, resource allocation was not based on performance. It is evident that ESY has been suffering from expenditure control, a feature that is common for the whole Greek public sector (Venieris and Cohen, 2004). Accounting was not important at the beginning of the system and NPM reforms could not be implemented because of the institutional environment in which ESY operates. Besides, Hood (1995) classified Greece in the countries where NPM had low impact. A very common feature in the literature is the strong resistance to change both in public administration and accounting. The political environment and professional establishments have been highlighted as the main sources of resistance.

## **2.5 RESEARCH GAPS AND FOCUS**

### ***2.5.1 Accounting and politicians***

A very common theme in the literature is the reference to politicians, who are among the main stakeholders of public sector. However, there are not a lot of studies examining accounting and accountability in public sector by focusing on politicians (e.g., Ezzamel et al., 2005; Liguori et al., 2009; Liguori and Steccolini, 2018). Even the studies that examine the interplay between political and managerial accountability were focusing their analysis on managerialism, with few exemptions (Bovens, 2008; Chang, 2015). Pollitt (2006) argued that politicians are a missing aspect in public sector accounting research, and since then, there is not substantial progress. In Greece, this approach would be particularly important because ESY has been characterised as a highly centralised and politicised system, and politicians are the regulators of public sector accounting, the initiators and controllers of ESY, and the main stakeholder throughout its development.

Van Helden (2016) argued that there should be more studies on politicians, although he emphasised on the use of accounting information. Indeed, most of the studies emphasise on this perspective (Ter Bogt, 2004; Liguori et al., 2012; Saliterer and Korac, 2013). In the Greek context, it would be meaningless to examine the use of accounting information by politicians because of the atrophy that underpinned accounting practices. Ballas and Tsoukas (2004) argued that accounting in ESY could not measure anything effectively due to the simplistic single-entry cash accounting system. For this reason, it would be more valuable for research on accounting and politicians within ESY to examine this relationship before the production of accounting statements. This approach would be

helpful in understanding how politicians perceive accounting and managerialism, and which is the importance of these two concepts in the wider public debate about health.

### ***2.5.2 The clash of accountabilities beyond the Anglo-Saxon context***

The lack of studies for Greece in the fields of accounting history, public sector accounting and healthcare accounting demonstrates a plethora of research opportunities. However, the fact that a country is unexamined does not necessarily mean that there is an important story to be told. The calls for deeper examination of public sector accounting in the context where it operates are always relevant (Fowler and Cordery, 2015; Jacobs, 2016). The overwhelming majority of the existing literature examines accounting in the Anglo-Saxon context. This is in line with Walker (2008), who also argued that there should be more historical studies beyond this context. The increase in public sector accounting and accountability studies begun with the domination of NPM, because researchers wanted to evaluate the impact of NPM. However, in the Anglo-Saxon context, the relevance of accounting and its decent development is taken for granted. Accordingly, the clash of accountabilities has been mainly examined in contexts where managerialism had significant relevance. Countries such as the Netherlands and Scandinavian countries, which might not be included in the typical definition of Anglo-Saxon countries, bear similar characteristics in accountability with the UK or the USA (Nyland and Pettersen, 2015; Pellinen et al., 2018; Hoglund et al., 2021; Overman et al., 2021). These similarities can be attributed to the fact that they all belong to the Western developed countries and their positive response to NPM was immediate.

While in developed countries, accounting and accountability had been developed with a relative stability for decades, in developing countries they suffered from the lack of institutional capacity and economic resources, corruption, and political interventions (Stevens and Teggemann, 2004; Ayee, 2008; Goddard and Mzenzi, 2015; Nyamori et al., 2017). Nyamori et al. (2017) conducted a literature review on African countries regarding accounting, auditing and accountability and they argued that more research should be done for accountability. For example, Bakre et al. (2017) argued that NPM-based accountability measures failed in Nigeria because the specific context of Nigerian society was not taken into consideration by various reforms. They also mentioned that factors such as patronage relationships and corruptions were impediments for the success of accountability reforms. Marini et al. (2017) examined accountability in the South-African context, and they argued that individuals did not have the skills to implement the tools of

accountability. Goddard et al. (2016) described the problems that accountability faced in Tanzania in local governments. They concluded that these problems derive from various perspectives, such as the lack of regulatory systems and economic resources, poor infrastructures, corruption and political interventions.

Kim (2008) mentioned that the level of accountability in Asian countries might have been better than African, however, he argued that the level of accountability was significantly lower compared to the Western countries. De Silva Lokuwaduge and De Silva (2020) argued that reforms that accountability promoting reforms in Sri Lanka were negatively impacted by political uncertainty and limited institutional capacity. Krishnan (2023) claimed that the demand of better accounting and accountability in India was a result of political scandals. Similarly, the applicability of the reforms was influenced by the institutional environment. Also in India, Arun et al. (2021) found that accountability was influenced by political patronage and by the dominance of trade unions. Samaratunge et al. (2008) conducted a comparative study on accountability in Singapore, Malaysia, Sri Lanka and Bangladesh. They argued that in the first two countries, the adoption of NPM model was limited, while at the other two transparency and accountability were deteriorated. In these countries, the level of accountability was determined by the regional socio-political conditions.

Despite of the existence of various contexts, it can be argued that accountability systems were influenced by the wider socioeconomic problems that these countries were facing. Greece can be viewed as a unique case, as in the 1980s it was already a member of the EU and among the developed countries, however, the characteristics of the environment in which ESY operated seems to have more similarities with developing countries. The Greek public sector suffered from political interventions and the institutional framework of accounting has been characterised as atrophic. Therefore, it would be particularly interesting to examine accountability in a context that can be viewed as a hybrid between developed and developing countries.

Another parameter of research focus is the lack of emphasis on accountability before the rise of NPM. There are very few studies examining accountability before NPM, while most information is drawn from studies which document the transition from old accountability to managerialism. There is no study under the prism of accounting history to examine old public accountability retrospectively. Accounting literature would benefit

from a study which examines old accountability in a context where NPM had low impact. The reason is that it could provide new insights for the context in which accounting and accountability operated, and for the context in which NPM failed to flourish.

### ***2.5.3 Research focus***

The main pursuit of this thesis is to connect accounting history, public sector accounting, health sector accounting, and accountability with the Greek context in order to highlight accountability relationships in ESY. In this way, we will be able to identify the role of accounting and accountability in regard to the context in which they operated. The focus of this study is accountability relationships and the aim of the researcher, based on the conceptualisation of accountability in section 2.3, is to provide a clear framework for these relationships, with focus on political and managerial forms of accountability. Accounting history and public sector accounting provide the conceptual framework for the examination of accounting and accountability within the broader socio-political context in which they operate.

The context where ESY operated was an inadequate public sector, a centralised health system, which was dominated by the political environment. This environment, in contrast with the Anglo-Saxon countries, did not seem to have accounting and managerialism among its priorities. The existing literature for ESY has provided some information about accounting, such as its inefficiency, the simplistic and inadequate accounting practices, managerial deficiency, and external pressures, however, this is scattered information. For example, while clinicians are referred as among the dominant stakeholders of ESY (Nikolentzos, 2008), the literature does not connect them with economic aspects of the system. Even Ballas and Tsoukas (2004), who attempted to examine the relationship between accounting and the political environment, focused their research on macro perspective, without examining organisational practices. There might be some scattered information for potential accountability examination, but there is a lack of a systematic study on accountability relationships. Therefore, the existing study aims at providing a new perspective for accountability structures within ESY.

The time period that will be examined begins from the election of PASOK as opposition in 1977, the rise to power in 1981 and the establishment of ESY in 1983, to the temporary loss of power in 1989. The period from 1977 to 1981 will enable us to understand how PASOK's vivid rise influenced health debate. The rest of the period covers the role and importance of accounting in major public sector reforms such as the establishment of a

health system, and the accountability relationships that were configured during its implementation. Through this historical approach, as Napier (2006) has mentioned, we will examine the role of accounting in broader societal and organisational changes.

The first objective of this study is to examine political accountability, namely the public debate around health in order to verify how politicians make themselves accountable to the citizens and which is the role of accounting in this debate. In this way, we could understand how politicians perceive accounting, and how important they consider accounting is in public sector reforms. The second objective of this thesis is the examination of the clash of accountabilities in hospitals of ESY. The structures of managerial accountability will be identified as well as the impact of managerialism in this context. This approach would be beneficial for understanding how the broader political environment influenced organisational practices. Now a theoretical framework is essential that will connect macro and micro levels of ESY, and it will enable us to interpret empirical data. This framework is described at the next chapter.

## **CHAPTER 3 THEORETICAL FRAMEWORK**

### **3.1 INTRODUCTION**

This chapter introduces the theoretical framework of this study. It proposes populism as a new framework which can conceptualise empirical data. In order to achieve this conceptualisation, this study combines populism with the traditional notion of accountability and its clash between political and managerial.

First of all, we have to understand the current status of public sector accounting theorisation, and which are the special characteristics of accountability. Then, we will examine populism in depth in order to understand its main features, when it appears and what results it has. The presentation of the Greek populism will follow as we will see that the national context of populism is very important because of the chameleonic nature that it has. In the last part of the chapter, the study will attempt to explain why populism is the most suitable concept for the interpretation of accountability relationships of ESY and how it can connect the broader political environment with organisational practices.

### **3.2 THE MAIN THEORIES IN THE LITERATURE**

Accounting literature highlights its' interdisciplinary nature, as accounting is examined in the wider context in which it operates. This has expanded the theoretical perspectives as there is combination of a lot of different aspects which influence or interpret the role and the nature of accounting in the organisational environment. A very common practice for researchers has been the borrowing of theories from sociology, economics and other disciplines. Foucault, Marx, Weber, Habermas as well as other philosophers and sociologists had significant impact on accounting research (Llewelyn, 2003). Malmi and Granlund (2009a) on the other hand, argued that accounting should have its' own theories. In this debate, Lukka and Vinnari (2014) distinguished two main categories of theory, domain theory and method theory, although this distinction is not static through time. Domain theories derive from the domain of accounting and from concepts such as budgeting, performance and cost. Besides, Llewelyn (2003) in her classification of theories, argued that the theorisation of concepts is one of the main theoretical themes in accounting research. Method theories are those theories that borrow elements from other disciplines, and they attempt to provide new insights and perspectives to the accounting discipline. Llewelyn (2003) identified five ways of theorizing in qualitative research: metaphor, differentiation, conceptualization, theorising of settings and grand theorising.

She argued that grand theorising has attracted the main interest of researchers and more emphasis should be given to the other four ways.

In public sector accounting research, the debate about theorisation is still ongoing. Broadbent and Gurthie (2008) argued that the majority of studies were mainly technical and descriptive with limited theorizing. In the 1990s, the main theories adopted by scholars were institutional theory, economic theory and organisational theory (Jacobs, 2012). Institutional theory has been criticised for failing to properly examine power and interest-based behaviour. Economic theory has been used as a basis in many studies, and it was mainly used in order to criticise public sector reforms. Organisational theory is often blended with other theories in order to examine the issue of control in organisations. The last decade there have been substantial efforts to redefine the theorisation of the interdisciplinary public sector accounting research. A lot of researchers tried to expand theorisation towards the less used ways of theorisation which were defined by Llewelyn (2003), and especially towards the theorisation of concepts. Thus, concepts such as New Public Management and accountability have been characterised as conceptual innovations and they are used as theoretical approaches which can interpret the context in which accounting operates (Jacobs, 2016).

However, this debate is still controversial, and it includes more than one aspect. Llewelyn (2003) argued that level five grand theories, such as Marx and Habermas are context free theories which include broad ideas, and they can explain social phenomena only in large scale. She mentioned that grand theories express utopian beliefs which might ignore the context in which an organisation operates, and the researchers try to explain everything through this grand theory. Jacobs (2016), on the other hand, argued that when the Habermasian approach is combined with other theoretical approaches, it cannot only illustrate the wider social conditions, but also, it can examine the micro practices of accounting. Another debate does not only question the use of grand theories, but also, the use of social theories in general. Richardson (2012) claimed that accounting researchers are more consumers rather than contributors of the social theories that they use. Hopwood (2002) argued that sociological explanations can be very useful when examining the social aspects that are related to the technical issues of accounting. Some researchers questioned the ability of sociological theories to explain the micro-processes of organisations. They claimed that such theories provide ambiguous and generalised explanations which could be applicable to various social phenomena (Lukka and Vinnari,

2014). Humphrey and Scapens (1996) mentioned that social theories cannot examine in depth the day-to-day accounting practices. They claimed that the evaluation of day-to-day practices should be based on case studies and observations, and not on concerns of social theorists. Llewelyn (2003), on the other hand, agreed that case studies and empirical data in general are important, but she also argued that social theories cannot be refuted in advance. Every theory could be enhanced and expanded depending on the empirics and the ways in which researchers use and mix different theoretical approaches. Llewelyn (2003) mentioned that theories should also focus on emergent and localised phenomena, which are often excluded by the restricted perception regarding what theory is. The narrow definition of theory refers to generic behaviours or structures, and it ignores the contextualisation of behaviours and structures (Llewelyn, 2003).

### ***3.2.1 Public sector accountability***

Pallot (1992) was the first who highlighted the importance of accountability in the theoretical context of public sector accounting. She argued that accountability is essential for the democratic control over the use of funds because of the nature of relationships between providers and users of finance in public sector. There are undeniable social relationships between all the parties that participate in the nexus of public sector accountability, especially because of the absence of profit motivation, and accountability can balance power among the parties. Seal and Vincent-Jones (1997) highlighted the dual ability of accountability to be crucial for understanding accounting and for the social welfare perspective. Sinclair (1995) argued that accountability has a chameleonic nature, especially because of the different categories of accountability. Different actors experience and understand accountability in different ways, as accountability is shaped by different social norms, ideologies, aspirations and personal interests.

Accountability in public sector is a concept that is examined as a theoretical framework itself and, as part of other theories as well. It is seen as a concept which can be the link in theorising interdisciplinary public sector accounting research (Jacobs, 2016). Llewellyn (2003) argued that it can be classified as a theoretical concept of results and values which is shaped by individual actors. She also claimed that such theoretical concepts can be the link between micro and macro analysis. The theorisation of accountability has focused on the production and reproduction of different forms of accountability in practice (Jacobs, 2016), and it can be divided into two parts. In the first, accountability is combined with



other theories, while in the second, it is examined under the prism of the emerging managerialism.

Roberts (1991) is an example of a study which deployed other social theorists in order to understand accountability. He used elements from Foucault and Habermas, and he distinguished between an accounting oriented hierarchical accountability and socialising forms of accountability. He criticised hierarchical accountability for excluding ethical concerns and strategic objectives. On the contrary, he argued that socialising forms of accountability do not refute the importance of accounting, but they are also underpinned by symmetry of power. A similar distinction was made by Laughlin (1990) between financial and spiritual accountability. He used both the theoretical framework of Giddens' structuration and Stewart's (1984) ladder of accountability. Later on, Broadbent and Laughlin (2003b) also use ladder of accountability in order to further examine accountability distinction between political and managerial. Additionally, they used elements from Habermas' critical theory so as to claim that governments might use particular forms of accountability which will enhance their position over the public.

NPM was a crucial point for the reshaping of accountability's objectives and thus, for the social aspects that accountability reveals. The forms of managerial accountability prevailed over the social forms of accountability, and NPM was the emerging concept in the theorisation of accountability. The clash of accountabilities was also examined from a theoretical point of view, mainly as a criticism towards the domination of accountable management (Humphrey et al., 1993). Broadbent et al. (1996) claimed that the nature of some public services, such as health, is opposed to NPM reforms. More specifically, they mentioned that NPM influenced principal-agent contracting cannot tackle information asymmetry and it undermines trust. Seal and Vincent-Jones (1997) argued that in post-socialist countries, NPM accountability mechanisms created a climate of distrust under the threat of interventions on behalf of central government.

Most of the studies examine the distinction of the different forms of accountability and they adopt the concept that there is a dualistic clash between some of these forms (Jacobs, 2016). Regardless of the research approach, it is evident that researchers examine, through the dualistic clash, how different forms of accountability are shaped in practice, and most importantly, how they interact with the broader social conditions of the environment in which they operate. Accountability has been used as theoretical framework because it can

reflect these social conditions and reveal how accounting is influenced, and in turn, how accounting influences the environment in which it operates. So, this study aims to respond to Jacobs (2016) who argued that researchers should examine how the dualistic clash of accountability engages with accounting in practice. He mentioned that studies should focus on exploring practices in micro-level and this is in accordance with Llewellyn (2003) who argued that theoretical concepts such as accountability should be used to conceptualise empirical data.

The definition that this thesis adopts for accountability is the clash between different forms of accountability. The research agrees with Laughlin (1990) and Roberts (1991), who argued that there can be forms of accountability beyond the accounting-oriented accountability, forms which can be driven from socio-political factors. In other words, accountability can be defined as a power struggle that reflects interests coming from antagonistic perspectives. This thesis focuses on political and managerial perspectives, and on the clash of these two forms of accountability. In this way, accountability will enable us to understand how accounting is influenced by the context in which it operates. Therefore, there is a need for a theoretical framework that will connect the broader social environment of ESY with the forms that this environment gave to accountability.

A very common practice for public sector accounting researchers has been the borrowing of a theory from social sciences. Some scholars combined accountability with other theories in order to illustrate social reality more effectively. However, social theories have been criticised for providing generalised explanations which could be applicable in any context, and they are not suitable for examining accounting in micro level (Humphrey and Scapens, 1996; Lukka and Vinnari, 2014). Llewellyn (2003) mentioned that social theories can be useful to the extent they can conceptualise empirical data which derive from case studies. Besides, social theories are not one single thing and sometimes they can offer very good explanations regarding the social implications of technical issues of accounting (Hopwood, 2012). Every theory provides specific arguments, and it cannot be considered in advance as context-free grand theory. Additionally, this approach will be suitable for this research because of the period that it covers. Greece is included in the slow adopters of NPM so, accountability relationships are more likely to illustrate the old public accountability which is based mainly on the socio-political perspective. So, the question is which theory could highlight better the social reality that shaped ESY and how this reality is depicted in accountability relationships. Llewellyn (2003) highlighted the

importance of emergent and localised phenomena in the construction of theoretical frameworks. The term localised can refer to a nation, a health system or to a hospital. Beyond anything else, researchers should understand which phenomena are important for the context that they examine. Populism is considered as a very important social and political phenomenon in the national context of Greece (Mavrogordatos, 1997; Stavrakakis and Katsambekis, 2014; Vasilopoulou et al., 2014).

### **3.3 THEORY OF POPULISM**

Populism is a term that is used very frequently in various political and social contexts by politicians, media, scholars and citizens. The term is used so easily that it is not clear what exactly the users mean each time, although usually it has a negative perception. This broad use of the term in public debate created significant controversies regarding the conceptualisation of populism, although a lot of scholars argue that populism is not an a priori negative or positive phenomenon (Mudde and Rovira Kaltwasser, 2012). This ambiguity in the use of the term is based on the fact that there is not a universal and widely accepted definition of populism.

The first appearance of the term in political life is located at the late 19<sup>th</sup> century in USA and in Russia (Moffitt and Tormey, 2014). In the 1890s, the People's Party (also known as the populists) was a new political movement in the USA with thousands of members and supporters. It started by farmers and its' establishment followed the recession of the 1880s. They opposed to power held by Wall Street and banks, as they believed that very few elites are stealing the work of millions (Bryer, 2013). People's Party created a dualistic logic in the public debate, in order to create its' audience, based on the opposition between the plain language of farmers and the sophisticated language of bankers. This resulted a perception that politics should be based on more direct forms of conduct. Indirect modes could be considered as artificial and anti-popular, and this is one of the first and most basic assumptions of populism (Urbinati, 1998). The Russian Narodnichestvo (populism in Russian) on the other hand, was a middle-class movement of the mid-19<sup>th</sup> century which deployed an anti-capitalistic and utopian ideology in order to appeal to farmers (Walicki, 1969). The other historical populism is this of Juan Peron in Argentina post WW2. This regime was underpinned by anti-liberalism, and it tried to homogenise civil society against the economic and political oligarchy of the country. The strategy of the regime for homogenising society was a mixture of populist and nationalist

language. What can be found in common in these cases of populism is the effort of these movements to appeal to weak layers of society against some establishment.

### ***3.3.1 The first efforts and Laclau's theory of populism.***

The first academic effort for understanding populism was from Ionescu and Gellner (1969). They made a collection of populist phenomena across the world, and they argued that populism should not be examined and understood in a context of ideological or organisational isolation but, as an aspect of political life in general. However, they did not provide a clear definition of populism. The most important scholars of populism who created the academic debate were Ernesto Laclau and Margaret Canovan. Laclau was an Argentinian political theorist who was strongly influenced by Peronism (Marchart, 2012). His first effort for introducing a theory of populism was in 1977 in his book *Politics and ideology in Marxist theory*, where he set the most fundamental questions regarding the boundaries of populism. Laclau understood the difficulty to translate the common perception about populism into meanings. For this reason, he attempted to define the conceptual framework of populism and whether it is a type of movement or an ideology. He was the first who argued that populism is a neutral phenomenon, neither good, nor bad in advance, but after all, it can constitute a very useful analytical tool for modern democracies (Laclau, 1977).

Laclau established a very popular method for analysing populism, as he argued that it should be approached based on the discourses that it creates instead of its' ideological, sociological or structural characteristics (Katsambekis, 2015). Laclau understood populism as a way of depicting and constructing social and political reality, as a way to talk about social antagonisms and to construct the main subject, the people. In a political context, it is crucial for populism the creation of a collective we against of a collective them (Laclau, 2005). So populist speech calls the people (or some people since we talk about a collective we) against the enemy or the others. The others can be a specific social group, a system of ideas and principles, or both. The enemy are those who threaten the collective identity of the people, and they stand against the will or even the survival of the people. So Laclau set the 2 main characteristics of populism which have widespread acceptance, although they do not constitute a formal definition of populism. The first is the construction and reference to the people and popular; and the second is the acute confrontation, the opposition against someone else, some establishment, power system, elite, or the others (Laclau, 2005). Laclau (1977) argued that populism begins when

popular-democratic elements are presented as an opposing choice against the ideology of the main political system.

Politicians in populism will always claim that they are the authentic representatives of the people (Laclau, 1977). However, one of the main controversies of populism is the exact meaning of the people (Katsambekis, 2015). In a complicated society, the people cannot be one simple homogeneous subject. Laclau (2005) argued that the people is not a single, indivisible and steady through time subject. In the construction of the people, populism is underpinned by the logic of equivalence. The logic of equivalence is the equivalent popular identities and the equivalent popular demands which are the basis for the construction of the collective we of populism. Individual demands, identities and subjects are connected through the logic of equivalence, and they are expressed from a hegemonic demand which is based on a common scarcity (Laclau, 2005). This hegemonic demand is crucial, and it has vague content which can receive multiple interpretations and meanings, as thus it can attract and inspire heterogeneous subjects (Laclau, 2005). In this way, populism aggregates individual antagonisms and social demands through equivalence, and it creates the people as a universal political subject. Then, it sets these demands in a social antagonism between us (the people) against the others (the establishment, the elite).

Equivalence does not mean total equation, singularity or homogeneity but forms of social and political alliance, strategic cooperation and common fights. It is the connection of various social identities and demands on the basis of a common purpose (Laclau and Mouffe, 1985). Laclau (1977) mentions that relationships of equivalence are developed in those cases where various demands towards a public authority are rejected or postponed. These rejections of the various demands carry a common sense that their demands have been rejected by the same public authority, the subject that they have to oppose. Katsambekis (2015) provides a very interesting example for understanding this relationship. Someone who works in a public hospital finds that there are not enough funds to provide medicine to all patients, or a family in an isolated village cannot send their children to school. These are two different demands but the manager of the hospital or the director of the local school do not have the true responsibility of these problems. Populism throws responsibility towards the rationale and the ideology that sets a series of politics which influence and threaten the particular subjects (the doctors, the parents, the patients, the citizens etc.). So Laclau believes that populism can be grounded on some legitimate demands of the society.

These relationships of equivalence are the first condition of the political articulation which is called populism (Laclau, 2005). So, populism acquires substance when there are political discourses by a specific political entity which will successfully articulate and express these equivalences into a clear political orientation. However, Laclau (2005) also argued that researchers should be very cautious when they characterise political phenomena as populist, because there is a danger of conceptual ambiguity as every phenomenon can be considered as populism and at the same time, this will create countless exceptions. Laclau (1977) believed that all political discourses are populist in some extent, besides in almost all political discourses some of the characteristics of populism can be found. Every politician will talk about the people or about antagonisms in the society, so this does not mean that these politicians are necessarily populists. So here there is a question. When can we characterise politicians as populists? Laclau believes that discourses will give the answer, but in how many populist discourses? According to Laclau (1977), the basic element of populism and populist discourse is the dichotomy of society between the people and the establishment, the non-privileged and the privileged etc. (the words that are used for the dichotomy can be different from case to case). In other words, this dichotomy is the centre of the political debate, and the equivalences articulate society in a whole around a competition (Laclau, 1977).

### ***3.3.2 The approach of Canovan.***

The other pioneer scholar of populism is Margaret Canovan. Her book *Populism* (1981) was very influential for researchers. She followed a different approach from Laclau as she tried to understand the practical implication of the various populist phenomena. She argued that the creation of a fully pledged theory of populism will suffer from conceptual indeterminacy and generalisations which will remove any substance from the concept of populism. On the other hand, she argued that some efforts for the theorisation of populism can be very clear but very restricting at the same time, lacking in this way any practical implementation (Canovan, 1982). Canovan (1981) proposed a comparative recording of the different types of populism and their classification based on a descriptive typology which will set the ways in which the concept will be used. She wanted to identify what populist phenomena have in common and, it was an effort similar to Ionescu and Gellner (1969) as she did not try to examine in depth what populism is and when it appears, but she aimed to create a map for putting a chaotic field of research in order.

Canovan (1981) described seven forms of populism: 1) the radicalism of small landowners following the model of the American People's Party and the Social Credit of Canada which was established in 1935; (2) the revolutionary populism of intellectuals which is based on Russian Narodnichestvo; (3) the agricultural-populism of Eastern Europe based on Bulgaria and Romania; (4) the populist dictatorship such as Peronism in Argentina; (5) the populist democracy which is related to movements that seek to set the governments accountable to the people with a direct way such as referendums; (6) the reactive populism which refers to the reactions of people based on nationalistic and racist criteria and (7) the populism of politicians which refers to the ulterior motives of political parties, in the use of the clouded concept of the people, in order to refer to a wider audience beyond the traditional ideological spectrum. These forms of populism indicate that it is a versatile phenomenon which does not belong to a specific ideological field, but it can find fertile ground to various political contexts and agendas. Canovan (1981) mentioned that the basic elements in every populist movement are the reference to the people and some form of anti-elitism. So, she was in line with Laclau and the vast majority of researchers regarding the most basic elements of populism. She also characterised populism as a legitimating framework, political style and mood (Canovan, 1999).

Laclau (2005) criticised the typology of Canovan (1981) with the seven forms of populism. He argued that there is no clarity in the typology as most of these categories are overlapped but Canovan (1982) had already agreed with this criticism of Laclau. For the typology of Canovan, Katsambekis (2015) mentioned that there is a conceptual vagueness because, based on historical evolution and the new cases of populism, we must remove or add elements to the various forms of populism. Later on, Canovan (1999) changed her approach towards populism as she did not insist on enriching her typology and she adopted an approach similar to Laclau. She focused on the rationales of articulation and on the morphological characteristics of populism. She tried to identify which are the special characteristics that make politicians populists. They do not have only anti-systemic characteristics, but they challenge the elite values of the society. They do not challenge only the political and economic establishments but also the opinion-formers in the academy and the media (Canovan, 1999). Canovan (1999) concluded that populism is an integral part of democracy because of the inevitable failure of democratic governments to satisfy all social and popular demands. Although she did not emphasise

anymore in the local cases, Canovan (1999) still highlights the importance of the different contexts in which populism emerges. Thus, this changes the content of populism in each context depending on the establishment populism is mobilizing against, the nature of the elite and the dominant political discourse. In modern Western democracies for example, the established values are the liberal values such as individualism, internationalism, multiculturalism, permissiveness and belief in progress. Populism will challenge these values to a large or small extent, and depending to the problems that each society faces.

Regarding the people, Canovan (1999) does not examine the populist subject through the prism of equivalence. Populism is about the appeal to a specific authority, rather than the opposition against establishments. Speaking for the people is the legitimacy source of populists, as they claim that they represent democratic sovereignty. So, they want to have a catholic role in the society, not just the representation of specific interests or classes. Canovan (1999) argued that speaking for the people contains ambiguity and populists tend to exploit the rhetorical possibilities that are created. This is similar to the position of Laclau that populist politics are expressed through a hegemonic demand, a signifier, which can lack of specific content. So, this ambiguity is the tool of populists for influencing political life. Canovan (1999) also attempted to explain how the people can be something different from context to context and she identified three different major senses of the political subject of people in populist discourses. The first refers to the *united people*, which can be the nation against the parties and factions that divide it. The second, *our people*, refers to a smaller audience as it is a more restricted version of the term. Its target is to distinguish a group of people by those who do not belong (e.g., immigrants). The third refers to the *ordinary people* against the privileged, highly educated, cosmopolitan elites. In this version, populists claim that they speak on behalf of a silent majority which is ignored by arrogant elites, corrupted politicians and minorities.

Of course, Canovan admits that there is a level of overlap among these versions but what all populists have in common is that they claim that they are the only representatives of the people, the only who have democratic legitimacy. So according to Canovan (1999), populism might be considered as a phenomenon which is not linked with only one political ideology or context but, it is associated with specific political style and mood. As far as the political style is concerned, populism aims at the ordinary people and for this reason, it adopts a simple and direct political style. Populists blame politicians for



evasiveness, bureaucratic jargon and they want to capitalise popular distrust towards politicians. But according to Canovan (1999) the use of simple and direct language is not enough to label a politician as populist, but it has to be connected with simple and direct political analyses and proposals. Regarding populist mood, it aims at creating enthusiasm in order to attract apolitical people. Emotion is crucial for populism as it is necessary for the creation of a campaign to bring significant renewal in the society or even to save the country or the people. Canovan (1999) argues that a charismatic leader can be very important for the emotions that the mood of populism wants to create. So, the style and the mood of populism tend to reject the old bureaucratic institutional structures and they want to create unprompted actions and personal relationships between the leader and the followers.

### ***3.3.3 Criticisms and new questions.***

The contribution of Laclau and Canovan is unquestionable and most of their positions constitute significant facts of the literature around populism. However, even if the majority of researchers comply with the general directions that they have given to populism, some parts of their work have been questioned. For example, Mouzelis (1985) argued that the theorisation of Laclau is so general that can be applied almost in all contemporary political movements. Mouzelis (1985; 1989) proposed that this could be surpassed with the proper examination of the organisational structures of (potential) populist movements. Laclau agreed that populism should not be examined exclusively as a discourse and its' meanings can also be found in non-linguistic elements (Laclau and Mouffe, 1985). Besides, the term discourse does not represent just a text but social meanings as well (Laclau, 1977). In this context, Lyrantzis (1989) mentioned that populism is not only words and ideas but also practices which are connected with the discourses that shape them. In other words, populism should be understood as an element of discourse which includes both organisational and linguistic elements (Westlind, 1991). Moffit and Tormey (2014) challenged the discursive approach to populism, although they did not deny the usefulness of this approach. They argued that it could be a supplementary approach for the understanding of populism, but not the main framework for the exploration of the phenomenon. Their first criticism towards this approach is that it has been mainly used to verify the universal applicability of Laclau's framework, rather than to provide a deep analysis of populism. Regarding the second reason of their criticism,

they argue that studies focus on a narrow view of just counting populist references on texts.

Mouzelis (1989) understood populism as a vertical way of integration of masses into the political processes. Populism aims at breaking political monopolies and bringing new people as well as social reforms. Particular interest should be shown in the intense relationship among the leaders of populist movements and the followers, and this weakens the power of intermediate power levels. Mouzelis (1989) argued that the difference with non-populist movements is that the populist leader, in a case of conflict with organisational executives, he can easily defy them. So, in this way, populism is different form of political conduct compared to the faceless and bureaucratic way that we find in the political systems of Western Europe. Mouzelis (1989) attempted to deepen the definition of populism by adding the consequences of populist movements on the whole social structure into the organisational characteristics of populism. Under this prism, the target or the usual result of populist movements is the restructuring of power relationships without a similar restructuring of production relationships. In other words, populist movements can have significant impact on politics but not on the economic aspect. In this way, Mouzelis (1989) differentiates populist movements from revolutionary movements such as the Russian and the Chinese.

After Laclau's and Canovan's contributions, the main features of populism are now unquestionable. All researchers agree that populism is a phenomenon which is related to the separation of society into two antagonistic groups, the elites and the people. However, the term phenomenon is not enough to explain what exactly populism is. Mudde (2004) and Gerring (1997) argued that populism is a thin-centred ideology. Thin-centre ideologies (e.g., nationalism, feminism, ecology) are those that have a restricted core attached to a relatively narrow range of political concepts and they cannot provide comprehensive answers to the political questions that a society generates (Freeden, 1998). For populism, the term thin-centred has been used because it lacks coherence compared to ideologies such as liberalism and socialism. Besides, the significance of populism lies on its' chameleonic nature and on its' ability to attach to full ideologies (Mudde and Rovira Kaltwasser, 2013; Taggart, 2000).

Moffit and Tormey (2014), and Aslanidis (2015) challenged the conceptualisation of populism as a thin-centred ideology for many reasons. First of all, Aslanidis (2015)

challenged the concept of thin-centred ideologies in general as, it is very difficult to determine which ideology is thin and which is not. Furthermore, an ideology requires a clear manifestation on behalf of those who support it, so politicians are very rarely self-identified as populists compared to other thin-centred ideologies. This also creates methodological inconsistencies and additionally, it is impossible for researchers to sufficiently determine a degree that is necessary in order to label a politician as populist. The elements of populism are scattered across the ideological spectrum and their intensity varies from time to time. Moreover, treating populism as ideology is endangering objectivity because, researchers are biased either against or in favour of populism.

Weyland (1996; 2001) and Betz (2002) argued that populism is a political strategy which seeks to exploit political protests and to appeal to the emotions derive from them. Through this strategy, populist parties seek to exercise government power based on direct, unmediated, un-institutionalised support from large numbers of mainly unorganised followers. On the contrary, Mudde and Rovira Kaltwasser (2013) claimed that we cannot know if populism is a strategy simply because we cannot get into populists' head. We cannot know if populism is a cynical opportunistic strategy for them or if they truly believe in this way of political conduct. Aslanidis (2015) agreed with this criticism, and he argued that treating populism as a strategy removes the conceptual depth of populism. He also mentioned that every political action is strategic at some point, as all political actors implement some strategies in order to maximise their political benefits. In the same mood, Moffit and Tormey (2014) also rejected strategy as the main element of populism and they added one more reason, the fact that strategic approaches do not pay any attention to the people, which is a key aspect of populism.

Aslanidis (2015) challenged the conceptualisation of populism either as an ideology or just as political strategy. Instead, he argued that research should focus on the characterisation of populism as discourse, and more specifically, as an anti-elite discourse in the name of the sovereign people. Aslanidis (2015) proposed the conceptualisation of populist discourses as a discursive frame, because it resonates better with the cognitive aspects of the populist message; and it provides a solid methodological framework for empirical research.

Some researchers said that populism is a political style which is characterised by communicating and offering solutions in a simple and direct manner (Canovan, 1999;

Filc, 2011; Knight, 1998). Moffit and Tormey (2014) proposed that populism should be addressed as a political style by moving beyond the rhetorical elements and by focusing on the performative elements of the phenomenon. They defined political style as ‘the repertoires of performance that are used to create political relations’ (Moffit and Tormey, 2014, p. 287), and some examples are populist, technocratic and authoritarian. They focused on how the repertoires of performance between populist leaders and followers shape their relationships. They believe that this approach can be very productive and, first of all because it avoids just labelling politicians as populists but, it examines how various political actors are using repertoires of performance. Secondly, style is increasingly important for politicians as it is related to their image. So, a populist style is one that seeks to have an image which is very close to the people and very eager to respond to the demands of the society. Additionally, performance can create political subjects. Generally, it is impossible for politicians to represent the whole community, so when populists speak for the people, this cannot include all citizens of a community and thus, they are creating an audience of the masses of society. Moreover, approaching populism as political style is more flexible, especially compared to the ideological approach. Every ideology is associated with some political styles, without these styles being always necessary for the conceptual coherence of the ideology. So, populism can be connected with various ideologies without being essential part of them.

Regarding the definition of populism, Moffit and Tormey (2014) mentioned that the appeal to the people is the most important part of populism. They disagreed with Mudde (2007) who claimed that the antagonism is between the people and the corrupted elites. Populists always claim that they do not belong to the elites but a lot of times, the antagonisms might be against other groups of society (immigrants for example in more recent cases). Regarding when is more likely for populism to appear, the dominant opinion is that it is activated by crisis, breakdown or threat (Taggart, 2000). Moffit and Tormey (2014, p.391) attempted to provide more details about this issue and they mentioned that ‘populism can also be related to immigration, economic difficulties, perceived injustice, military threat, social change or other issues’. This is also connected to a general disbelief towards the complexity of modern governance and to a style of rejecting conventional ways of political acting. This very often includes slang and colourful language, political incorrectness and aggressiveness to rigidity, rationality and technocratic language.

### ***3.3.4 Is populism threat to democracy?***

One of the most popular debates around populism is whether it constitutes a threat for democracy, even though populists see themselves as pure democrats (Canovan, 1999). Ardit (2003) for example, argued that it becomes a threat when the elements of populism get the upper hand in public life, and they dominate in society. Muller (2016) mentioned that the problem with populism is that it quite often wants to act upon democracy. There are some researchers who argue that populism is a constant problem and threat of contemporary liberal democracy, while some others mention that it is inevitable (such as Canovan, 1999). On the other hand, the other opinion is that we cannot know in advance if populism is something negative and it depends on each situation. It means that there might be some cases in which populism creates negative consequences in society such as racism, and some others in which there are benefits such as social inclusion.

Urbinati (1998) claimed that elitism is hidden behind populism despite of its anti-intellectual rhetoric. It creates a new oligarchy which is benefited by popular dissatisfaction, and it penetrates the ruling class. She also emphasised on the fact that populism appears when democracy loses its progressive nature and becomes esoteric. This highlights the need for democracy to enhance interaction with citizens and intellectuals. Urbinati (1998) argued that the direct and unmediated practices is the main contrast between populism and democracy. Populist movements have intense distrust towards institutions and representation which are essential pillars of democracy, as they believe that they reduce popular sovereignty (Abts and Rummens, 2007). ‘According to populism, institutions and above all the parliament and elections, have a merely instrumental value’ (Urbinati, 1998, p.117). Institutions are legitimised only with the direct, unmediated will of the people, otherwise they might be undemocratic constrains. Of course, the will of the people is in the core of democracy, but this will must be expressed in specified ways and through specified institutions. According to Abts and Rummens (2007), populism seeks direct processes through which, populist leaders give voice to the singular will of the people. Urbinati (1998) concluded that a regime that demands unmediated relationships is despotic, not democratic, because of the hierarchical relationships that are created which at the end are based on the will of the stronger over the weaker without any reference to any rule or law. Populism does not urge citizens to be politically active and they are a homogeneous mass that lays their expectations to the leader (Abts and Rummens, 2007). However, despite of her criticism, she recognises the

positive role that populism might have sometimes, especially in societies which are not democratic yet. This is because populism makes sure that the rights of the majority will not be ignored or oppressed. So, for this part, she agreed with Laclau who believes that populism was very helpful in the democratisation of Latin America.

Populism has also been criticised for undemocratic ways towards political opponents and dissidents in general. It creates an oversimplified perception that the societies are divided to good and bad. According to this perception, the others are the bad guys who threaten the homogeneous identity of the people (Abts and Rummens, 2007). Although they do not use the violent ways of totalitarian regimes, populist movements do not encourage disagreement and discussion as they consider them ineffective. Democracy means plurality, so at the end, populism is also creating people who are unseen, unheard, unconsidered and sometimes repressed (Urbinati, 1998). Populism, by its nature, creates antagonistic relationships in society, and the unity of the political objects turns the antagonisms towards those who threaten the homogeneous unity of the community. This unity and the subsequent intolerance towards diversity create a rationale that undermines otherness which is a central value of democracy (Abts and Rummens, 2007). Besides, the elites, the establishment or whoever the bad guys are, they are not just political opponents, but they are enemies of the people and populism legitimises the exclusion of these people. So, in democracy, there might be very intense political debate but there is no question regarding the right of each political side to express its opinion. In populism on the other hand, the opposing part might be presented as the enemy to be destroyed.

Despite the neutrality of populism that Laclau proposed, he believed that left populism is good and right populism is bad (Laclau, 1977). In left wing populism, the competitive articulation of popular ideological elements is done by the exploited classes, and this is progressive populism. In right wing populism, the competitive articulation is done by marginalised groups of the dominant classes in their effort to re-establish power in their favour. The second form is not always typical right-conservative populism but, it can also be extremely reactionary such as fascism. Similarly, Mudde and Rovira Kaltwasser (2012) argued that the question whether populism is democratic should focus on the ability of populism to be either inclusionary or exclusionary. For this reason, they could not define the relationship of democracy and populism in advance, but it depends on the special characteristics and the socioeconomic condition of each society. They found that in Europe, populism appeared in the 1980s, it has been expressed mainly by right wing

parties and it has mostly exclusionary nature. The economic growth and the social prosperity of Europe turned the targets of populism towards the conservation of these rights. So, populists turn against those who might, in their own point of view, threaten these rights (such as immigrants, Muslims, refugees). In Latin America on the other hand, they found that populism has mainly inclusionary characteristics and it has been expressed by various members of the political spectrum through time. Populism in these cases contributed to the development of living conditions by two ways. First of all, governments made by populist movements increased public spending for public infrastructures, services and jobs in order to give access for these services to more people. The second way is related to the political participation. Populistic movements tried to give voices to people who were excluded from public life. Dzur and Hendriks (2018) differentiated between thin and thick populism, where the first is a negative form, while the second is a good form of populism. Thick populism can be effective, citizen-led and democratic innovation. They claimed that it is looking for allies in society horizontally and it aims at improving democratic institutions. On the other hand, thin populism is traditional rigid style of populism which is based on homogeneity, institutional distrust and it is relied on its leader.

Canovan (1999) argued that populism is inevitable in democracy and more specifically, she mentioned that populism is a shadow cast of democracy. The reason is the existence of an unavoidable gap in democracy between ideal and reality, promise and performance (Sartori, 1989). Canovan (1999, p.8) claimed that democracy has two faces. One is 'redemptive' and the other is 'pragmatic', and populism prospers on the tension between these two. The pragmatic face of democracy includes peaceful coping with the conflicts of society, trust to government and trust to institutions which do not limit democratic power, but they are making it more effective. From the redemptive point of view, democracy promises salvation through politics, but salvation is achieved only when people are the only source of legitimacy. Finally, in redemptive democracy there is strong distrust towards institutions. Katsambekis (2015) argued that researchers should not consider populism as something negative in advance, but also, they must not consider populism as something essential for a radical democratic change. Populism is not by definition progressive, reactive, left, right, democratic or anti-democratic. Moreover, he mentioned that in countries where there was an anti-populist rationale, there also was a model of strategic co-operation of political powers. He claimed that the result was more

disastrous than cases with loose populism because of the neutralisation of political life. This neutralisation was because of the prevalence of neoliberal administrative models, the rise of extra-institutional interests, and at the end, the prevalence of market over politics. This turned citizens away from collective processes. Finally, according to Katsambekis (2015), this is the reason why populism is having a negative fame nowadays. It is because any voice against this course of modernisations or progress is stigmatised as dangerous and un-progressive populism. So, populism is promising the re-politicisation of society, the return to democracy and to the values of equality and popular sovereignty.

### **3.4 POPULISM IN GREECE**

According to Vasilopoulou et al. (2014), populism was a main rhetorical feature since 1981 and it has been a master political narrative in Greece. The debate around populism is connected with the socialist party PASOK and its leader Andreas Papandreu (1919-1996), who founded the party in 1974. In order to understand how populism was evolved, we must consider the main landmarks of the post-WW2 Greece. The first historical landmark is the civil war (1946-1949) and the second is the military dictatorship (1967-1974). Regarding the first, the civil war was between communist and anti-communist factions which determined the sphere of influence that Greece would join. The winner was the anti-communist side, which was supported by the United Kingdom and the United States. So, the Greek Right gained the upper hand in the new state that was built in the 1950s. The basis of legitimisation is the anti-communism and anti-Slavism, faith in the West, nationalism, the dogma of lesser credibility of non-right urban parts of society, the occupation of the state by the Right, extremely conservative Church and the promotion of the Greek-Christian ideology, and the cultural-social conservatism as the basis of social and interpersonal relationships (Voulgaris, 2008). There was significant economic growth which created a new urban class, but it also neutralised social demands by suppressing the left (Chryssogelos, 2017). In Greece of this period, there was a kind of double state: democratic for one part of the citizens and authoritarian for the rest. For the Right, the liberal institutions were functioning properly, while they had political freedom and positions in public sector. For the Left who were the losers of the civil war, there were repressive mechanisms, restricted rights and inability to work in the public sector. These people were treated as internal enemies, as dangerous citizens who must be excluded by political processes (Katsambekis, 2015). Political competition was taking place in a very restricted part of the political spectrum, the King and the army were the



institutional centres which were ensuring the preservation of this double state. These phenomena of social exclusion were culminated in the period 1967-1974 when a group of colonels exploited the political instability and took power with a coup. As a result, lot of citizens and politicians were imprisoned or banished for their political beliefs (Mossialos et al., 2005).

After the fall of the military regime, the historic leader of the Right Konstantinos Karamanlis came to power and founded the party of New Democracy. This was a smooth transition to democracy and the period was labelled as *Metapolitefsi* (political changeover). Karamanlis understood that the biases of the civil war must be abandoned and for this reason, he established a liberal democracy, he legalised the communist party, and monarchy was abolished by referendum (Chryssogelos, 2017; Pappas, 2013). Additionally, he tried to introduce inclusive politics and the democratic institutions were functioning for all citizens under constitutional warranty (Pappas, 2013; Voulgaris, 2008). Since 1974, Greece does not have the characterisation of citizens as dangerous for the state. Greece was member of NATO since 1952 and Karamanlis believed that the country should stay in a Western course, as this is the natural course of Greece based on its' historical culture. For this reason, Greece joined EU in 1981. New Democracy ruled Greece from 1974 until 1981, with the task of democratic transition, and its' service has been considered as generally positive (Pappas, 2013; Voulgaris, 2008). However, the Right still had the burden of its' previous governments, responsibility for the dictatorship and for the Turkish invasion in Cyprus. Additionally, it was impossible for any government to eradicate mentalities which were dominant for decades. In a context of global economic instability, it was impossible for a conservative government to satisfy all social demands. So, for these reasons, there was a change in the basis of legitimisation of the Greek society. Anti-communism was replaced by anti-fascism which delegitimised the right-wing part of the political spectrum. Nationalism was replaced by a progressive-democratic culture and the losers of the civil war gained an ethical advantage. Now, the people are the guardian of the nation and national is only what is popular. Finally, the dogma of lesser credibility of non-right political forces was replaced by anti-rightism (Voulgaris, 2008).

#### ***3.4.1 PASOK in opposition (1974-1981)***

The role of PASOK in this change on the basis of legitimisation was crucial. PASOK was founded by Andreas Papandreou in 1974. Political Changeover labelled the foundation

of new parties although most of them were coming from existing parties and political factions. PASOK wanted to identify itself as a completely new party with clear anti-right characteristics but definitely not as the successor of the existing parties of centre and left. Papandreou wanted PASOK to be a totally different entity compared to the communist party and he aimed at representing the whole spectrum of anti-right wave (Voulgaris, 2008). PASOK took advantage of the will of the people to be politicalised and it managed to prevail in the level of mass organisation and in the massive social institutions. In order to achieve political domination, PASOK strategically introduced intense polarisation with the claim of representing those who were previously excluded by the Right (Voulgaris, 2008). In the first seven years of PASOK, the party declared that the aim was the establishment of a social and self-managed society. In order to achieve this, the targets of PASOK included intense nationalisations, wealth redistribution so as for the inequalities to be seized and the development of a generous welfare state (Voulgaris, 2008). However, the main context of political analysis was Greece's dependence on USA and on the other imperialistic centres and for this reason, PASOK initially had intense anti-NATO and anti-EU rhetoric (Kazakos, 2001). As a result, the fundamental slogans of PASOK were popular sovereignty, social liberation and democratic processes (Voulgaris, 2008). Through time, the left radicalism that PASOK wanted to represent was evolved to a polarised logic of intransigent confrontation towards the Right.

Additionally, there were a lot of suppressed people who were seeking a way for their political representation, which had been prevented by the previous regimes. Even after the political changeover, the government was still under the influence of a socio-political block of power which was representing specific interests. PASOK attempted to represent these people and it connected their political claims with the historical vindication of the anti-right waves of the post-war history (Voulgaris, 2008). These people were belonging to heterogeneous historical groups. Some were among the defeated of the civil war and the communists, while some others were from the centre even though they were among the winners of the war. The common denominator of these groups was the fact that PASOK wanted to articulate them under the dogma of anti-rightism (Voulgaris, 2008). As we have seen, the articulation of various social demands under a logic of equivalence against some establishment is the definition that Laclau (1977) has given to populism. What is also needed is a signifier which will represent this articulation in a slogan. The very successful slogan that Papandreou used in the public debate and in the elections

(1974, 1977 and 1981) was “change”. It is the fuzzy and unclear or else empty signifier that Katsambekis (2015) mentions as necessary for the conceptualisation of populism. There was a dichotomy between the people and the Right in a logic of social struggle, and the signifier of “change” had national success. As a result, PASOK’s populism managed to gain power and defined the social life of Greece for decades. Equally crucial was the naming of the new political subject that PASOK wanted to create. The term that was mainly used was the non-privileged Greeks (Stavrakakis and Katsambekis, 2014). According to Papandreou, these non-privileged Greeks were people from various social classes who were out and now they have the right to come to power (Pappas and Aslanidis, 2015).

Generally, Papandreou used various strongly emotional slogans and symbolisms in order to forge the people. He accused his political enemies as the establishment or national betrayers. However, the main enemy of the people was the repressive Right. So, he managed to interpret Greek society by dividing it into two binary oppositions, and to blend various social demands into a collective unit. He could also urge the new socio-political subject to radical political action under the promise of a better society which will be based on popular sovereignty (Pappas and Aslanidis, 2015). According to Pappas (2013), Papandreou introduced populism and polarisation compared to the moderation and the political consensus of Karamanlis. He created a master narrative according to which, Greek society was divided into two antagonistic groups. One group was domestic and foreign establishment whose interests are represented by the Right, and the other group was the pure people. Because of Papandreou’s populism, Greek politics were conducted through highly confrontational style for more than three decades (Pappas, 2013). The presence of a charismatic leader is considered as one of the most important elements of populism. Some researchers include it in the definitional aspects of populism (e.g., Canovan), while the majority claims that it just helps populism to evolve (e.g., Laclau). PASOK definitely had a charismatic leader whose legacy is still alive, more than 20 years after his death. Papandreou was the unquestionable leader of PASOK and exercised absolute power as he was the only expresser of the ideology of the party. He was using a political style which was based on dichotomous representations of society. Additionally, he was never encouraging any criticism even within the party and he was denouncing as enemy anyone who was questioning his will (Pantazopoulos, 2000). Despite its’ significant member basis, PASOK was a very centralised party, and it had a

top-down structure and for this reason, the mechanisms of the party did not have any authority to develop politics, but they were carrying the will of the leader. Thus, the party developed the unmediated relationship between the leader and the followers which is significant element of a lot of populist movements (Voulgaris, 2008, Moffit and Tormey, 2014).

#### ***3.4.2 PASOK in government (1981-1989)***

In the elections of 1974 PASOK had 13.59%, while in 1977 its percentage raised in 25.30%. In October 18 of 1981 PASOK triumphantly won the elections with vast majority as it had 48.07% over 35.88% of New Democracy (172 over 115 MPs in total of 300 in the parliament). In 1985, PASOK was re-elected with 45.82% over 40.85%. Another one famous slogan of Papandreou for the 1981 elections was “PASOK in government, people in power”. Now the task for the new government was to balance between the rhetoric of the party in opposition and the governmental duties in a global environment which is characterised by the raise of conservative, Right, and neoliberal movements. Gradually, PASOK abandoned the anti-EU and anti-NATO rhetoric and it tried to cooperate with them. According to Voulgaris (2008) and Kazakos (2001), the subsidies from the EU was the major pragmatic reason from this change. Thus, the radicalism of PASOK focused on the polarised anti-Right mentality that was developed in the previous years.

This radicalism created intense polarisation because PASOK portrayed Greek society as divided into forces of light and forces of darkness. Pappas (2013) argued that this division was just between PASOK voters and sympathisers and the voters of ND. Thus, there was a polarised bipolar political system in Greece which divided the society in two parts with each part being represented by a major party. This polarisation was strategic decision from PASOK and ND followed too, as it also deployed polarisation in order to intercept the moral advantage of PASOK (Pappas, 2013). The aim of each party was to deny other party’s legitimacy in a context of a polarised rivalry for the true representation of the people (Andreadis and Stavrakakis, 2019). Thus, populism became a legitimisation tool. A party is successful only if it blames the others in order to gain the right to serve the people (Vasilopoulou et al., 2013). As a result, Greece’s political conflict was conducted in an excessively narrow and short-term dimension which could not favour any creative political confrontation. Political system became a confrontational and institutionally polarised two-party affair until 2009, when the crisis changed the political landscape again (Kalyvas, 1997; Pappas, 2013; Vasilopoulou et al., 2013). The main narrative of

PASOK was that ND was a historically authoritative Right that represents oligarchy and foreign interests, and it is treacherous for the nation. PASOK might have abandoned the anti-EU and anti-NATO rhetoric, but its strategic narrative was that the domestic enemy of the people is in opposition. This was an effort of PASOK to turn the debate towards the sovereignty of the people, as according to PASOK, a return of the Right would be disastrous for the people (Pappas and Aslanidis, 2015). Additionally, PASOK did not want in any way to be connected to policies which might be characterised as right-wing ones (Voulgaris, 2008). ND on the other hand was influenced by the dominance of the populist narrative and it was blaming PASOK as a totalitarian government which seeks to overthrow the democratic regime (Andreadakis and Stavrakakis, 2019). The intense politicisation of the Democratic Changeover allowed polarisation to infiltrate deep into all levels of Greek society. Media were usually taking the side of a party and they were supporting its positions. Even people in coffee shops were divided between the supporters of each party and especially in the elections, these shops were used by the parties for their campaigns (Andreadakis and Stavrakakis, 2019). So, the first feature of Greek populism is polarisation. Mudde and Rovira Kaltwasser (2018) argued that in two-party systems, polarisation is very likely to enhance partisanism.

Researchers have emphasised that populism is not only about rhetoric, but it also has impact on social life, it can have specific results (Laclau, 1977; 2005; Mouzelis, 1989; Stavrakakis, 2004). Mouzelis (1985) argued that researchers should examine the organisational characteristics and structures of populist movements. This could be expanded to the organisational structures of a government or even to the whole public sector when a populist party is in power. In Greece, scholars connect populism with clientelism although they are two different phenomena. For instance, Vasilipoulou et al. (2013) argued that one of the reasons why populism became dominant was that it exploited the deep clientelistic nature of the Greek State. Dimou (2016) mentioned that there is always a clientelistic nature in the relationship between a populist leader and its people. Clientelism is the allocation of benefits by political actors (patrons) to political supporters (clients) in return for their support (Trantidis, 2015). Clientelism has been a central structural element of the state since Greece's independence in 1830 (Mavrogordatos, 1997). Mouzelis (1989) considers populism and clientelism as two very popular ways of political integration of masses. Clientelism is the use of vertical relationships of patronage-client for the integration of lower classes in national politics.

Katsambekis (2015) on the other hand argued that these two phenomena co-existed in Greece. In the first years of PASOK, populism was indeed a way of political integration, but when PASOK was in power, there was a combination of populism and clientelism. In particular, populism led to excessive clientelism and partisan politics (Mavrogordatos, 1997). It was time for the non-privileged, for those who were excluded, for the people to receive the benefits from the political change.

After forging the people in opposition, PASOK's government had to serve the people. PASOK had to respond to various promises and demands without having a clear plan of reforms (Pappas and Aslanidis, 2015). Instead, they controlled the state with no restraints and they perfected existing traditional clientelism. Dimou (2016) mentioned that populism in office tends to treat the people (the political subject that it created) as clients in a rational such as the customer is always right. Especially in Greece, PASOK tried to respond to social demands in such a way. There was a relationship of interdependence between the party and the social base (Lyrintzis and Spourdalakis, 1993). According to Charalambis (1989), populism in the 1980s was the convergence of traditional and contemporary statism in an authoritarian regime which could not plan any strategic policies. Thus, PASOK looked for an un-institutionalised consensus with its electoral base. PASOK followed a populist rational of oversimplification and dichotomy of society which led to practices and behaviours that influence the actions of the parties, the trade unions and the state in general. So, populism is the insisting effort for the preservation of specific clientelistic rights such as excessive privileges to specific social groups and public sector recruiting based on partisan criteria. Populism is also the greedy exploitation of any social demand in the name of social justice (Lyrintzis and Spourdalakis, 1993).

Pappas (2013) mentioned that clientelism was based on the redistributive capacity of the State and it included both tangible and intangible benefits. After Civil War, Greece had significant economic growth and as an EU member, the country had received considerable economic support. These benefits vary from direct amounts and positions in the public sector to immunity from the law (obviously excluding major felonies). Combined with the division of society based on partisan criteria, all citizens were waiting for such benefits when their party comes in power. Pappas (2013) mentioned that public sector personnel was increased from 510,000 people to 786,000 during the 1980s. Similar increase occurred in expenses for pensions and social protection. Mavrogordatos (1997) claimed

that PASOK was responsible for this enormous growth because it wanted to satisfy its followers and it was recruiting with non-meritocratic criteria. Pappas (2013) argued that Greece was a populist democracy which did not seek to promote public welfare but to create a nexus of interdependencies that will perpetuate the clientelistic nature of the State.

Mavrogordatos (1997) argued that PASOK gave a new dimension to clientelism. In traditional clientelism there is a relationship between individuals because either the patron or the client must be an individual. When the client or the patron is a collective group, then we talk about collective and impersonal clientelism or machine politics (Mavrogordatos, 1997). Therefore, a party can be a collective patron if there is a relationship of massive transactions with voters in exchange of their political loyalty. Before 1981, public sector recruiting was relatively meritocratic, although there always were clientelistic phenomena. However, recruitment was based on competitive exams, and this was ensuring meritocracy at some level. PASOK abolished not only these exams but performance evaluation as well. Instead, it used its party committee in order to set the clientelistic network. Even MPs and high executives of the party had to refer to the committee. And of course, the committee was under the supervision of Papandreou. So, the party machine was responsible for appointments, transfers and promotions, and PASOK members had absolute priority in these appointments, which were made in the name of the progress as it was about people who had been excluded by the Right for forty years. Promotions especially were not connected in any way with the productivity and the efficiency of staff; time in office was the only criterion because any other criterion would be considered as undemocratic (Voulgaris, 2008). Mavrogordatos (1997) also mentioned that sometimes new public sector entities were established in order for specific people to be recruited, without any strategic plan or specific purpose.

Populism is also the equalization of everyone in the lowest common denominator (Ballas and Tsoukas, 2004). It promotes mediocrity in a sense that all are the same, rather than equal. This might want to promote equality, but it undermines, instead of encouraging, personal merit and progress (Lyrintzis and Spourdalakis, 1993). Mavrogordatos (1997) believes that populism cannot tolerate meritocracy because it considers it as a form of egalitarianism. Populists believe that a meritocratic system is not democratic, because meritocracy is closer to oligarchy. So PASOK, according to Mavrogordatos (1997), implemented new criteria for recruiting such as social justice. For populism, any

hierarchy is by definition suspect, especially if it is created through meritocracy. This is because an egalitarian regime is established, which will seek to perpetuate this egalitarianism in hierarchy and the result will be the exclusion of the people. In 1982, PASOK abolished the positions of general managers in public sector organisations, and it replaced them with committees which were constituted by members of the party. This was very indicative of the top-down structure that PASOK transferred in public administration, as in this way it spread partisanism in public sector (Voulgaris, 2008). Thus, party clientelism could not have any impediments in filling the gaps in public sector, and in particular, there was a populist partisan clientelism which was based on the distinction between “friend” and “foe” (Mavrogordatos, 1997, p.20). Besides, through a meritocratic system, it is more difficult for a party to create a clientelistic network. So, meritocracy by definition offers less opportunities for the establishment of beneficiaries and interdependencies which could bring high benefits to the party (Mavrogordatos, 1997; Ballas and Tsoukas, 2004).

Trade unions had vital role in the establishment of the clientelistic network, as they were the main way in which PASOK tried to interact with pressure groups and organised interests (Mavrogordatos, 1993). The massive politicisation of the Political Changeover increased the members of the political parties (especially in PASOK) and the trade unions. However, this was made in a context of intense partisanship and political polarisation, which penetrated everywhere the Greek society, especially in trade unions so they became tools of the parties (Voulgaris, 2008). Indeed, union parties were official representatives of the main political parties (PASKE and DAKE). PASOK wanted intentionally to increase the role of trade unions in public sector because it believed that in this way it will achieve the democratic expansion of the state (Voulgaris, 2008). According to Mavrogordatos (1997), PASKE legitimised the abolishment of meritocracy in the name of justice and the people, and it became a major party machine through which the new clientelism operated. The elected representatives of PASKE were members of PASOK and they were chosen by the party to be candidates in union’s elections. Sometimes PASKE’s unionists had more power than ministers and MPs because they could interact and be the patrons of a lot of people. However, they did not have organisational autonomy and, they were always carrying the will of Papandreou and the will of the highly centralised party. Additionally, PASOK included representatives of the trade unions in the committees that constitute the new boards of public organisations, contributing in this



way in the partisan penetration of the state. So, trade unions became significant, but manipulated, institutions. Through them, partisan politics could be spread in society and major parties were competing for political control (Voulgaris, 2008). In this way, populism became dominant as once again ND understood that they had to compete PASOK in the same way. So DAKE attempted to set similar clientelistic channels in order to intercept the dominance of PASOK (Mavrogordatos, 1997).

The result of the excessive clientelism was the dominance of partisan politics. However, this clientelism was driven by the populist narrative which had been constructed. The party are the people now, so PASOK had to serve the party in order to serve the people (Mavrogordatos, 1993). This is a very typical feature of South America populist parties when they were in government (Mudde and Rovira Kaltwasser, 2012). When these parties had power, they were trying to generate benefits for their supporters. Supporters, on the other hand, were trying to curb opposition under the fear of losing the benefits that they took, perpetuating in this way interdependencies, polarisation and clientelism. Despite having a top-down structure, PASOK had huge pressure from its basis for the growth of public spending and public sector in general. This led to phenomena such as the arbitrariness of power, because PASOK members showed a very intense desire to exploit the power that they had in order to be accountable to their partisan audience (Voulgaris, 2008). So the party became partner in power in a sense that it could press for and gain more privileges from the state based on partisan criteria (Voulgaris, 2008). Trade unions and PASOK's partisan structure were the main machines through which the clientelistic networks were set. Initially, these were efforts for the democratisation of the state as they had inclusive purpose. This is an example of populism's inclusive desire, but with controversial results. So, we can say that the result of populism was that PASOK distorted public sector in order to satisfy its' own sympathisers who were supposed to be the good people that were excluded from the previous regimes. Consequently, populism through polarisation and partisan politics influenced not only specific aspects of public sector such as recruiting, but it altered the way in which the state operates in general (Pappas, 2013; Voulgaris, 2008). These populist characteristics of PASOK led to one of the most negative features of PASOK throughout its history: the arrogance of power. That was a style full of aggressiveness towards political opponents, contempt for the institutions which were used for partisan purposes, non-meritocratic choices, massive clientelism and intense corruption (Voulgaris, 2008).

### **3.5 WHY POPULISM?**

The purpose of this research is not to confirm or reject the existing approaches regarding the conceptual identity of populism. We will not attempt to clarify whether populism is a discourse, strategy, style or ideology but we will focus on the consensus regarding basic elements of populism. The researcher perceives populism as a phenomenon. Based on the etymology of the word, a phenomenon is something that shows to exist. Populism seems to exist in various contexts. Additionally, this thesis accepts the definitional elements of populism, namely, the division of society into antagonistic groups and the reference to a social subject. The literature has demonstrated that Greek populism includes elements from various approaches. Besides, populism has a chameleonic nature, and it takes different forms depending on the context in which it operates. In Greece, it was expressed as polarisation and partisan clientelism. So, this study does not seek to propose a universal theory of populism but, it aims at theorising an important concept in a specific context. The researcher believes that the conceptualisation of empirical data based on the consequences of populism (polarisation and partisanism) can illustrate accountability relationships and the role of accounting in this context.

Populism has been a very significant phenomenon for the political life of Greece. It became a master political narrative, impaired democratic institutions and became hegemony in society (Pappas, 2013; Vasilopoulou et al., 2014). The two forms that populism took in Greece were intense polarisation and partisan politics. Populism created a two-party polarised system as PASOK and ND alternated in power for 37 years (21 years for PASOK and 15 for ND). The populist narrative which was shaped after the fall of dictatorship prevailed for all these years and it had major influence for the Greek collapse in 2009 (Pappas, 2013). Therefore, populism is definitely a significant phenomenon in Greece, and it also had specific impact. The aim of this study is to examine interplay between political and managerial accountability in ESY, based on the impact of populism. Besides, we already know that accounting in ESY faced significant problems which came from the socio-political system (Ballas and Tsoukas, 2004). Additionally, we also know that the development of ESY was influenced by political interventions, corruption and clientelism (Kakaletsis et al., 2013; Sotiriadou et al., 2013). These phenomena appeared in the 1980s and they have been connected with populism.

In order to understand political accountability, we must understand the wider socio-political context of ESY. This generates two questions. The first is how political

accountability is influenced by populism. However, the main question is which the role of accounting is in this populist debate. How does populism influence accounting? We expect populism to have significant impact on political accountability since it is a main political narrative. The second part is how managerial accountability is influenced by the general socio-political environment. In other words, we have to identify how populism can influence managerial accountability in organisational practice. Therefore, the research needs a theoretical framework which will conceptualise the transition from the macro level of the wider political context to the micro level of organisational practice.

The literature around populism demonstrates some features which can be very indicative regarding how populism influences accountability and regarding which is the expected attitude of populism towards accounting. Populists blame the establishments for lack of accountability towards the people (Abts and Rummens, 2007). However, it is the nature of populism itself that creates vertical forms of accountability (Mudde and Rovira Kaltwasser, 2012). This means that populists want to be accountable to the people, to the political subject that they have created. So, accountability is vertical as populists do not feel accountable to the others, to the elites, to the establishment. Urbinati (1998) argued that populists do not care about democratic institutions, and they feel accountable only to themselves. In the Greek context, we expect that partisan polarisation will have significant influence on accountability structures and relationships. Besides, it is evident that PASOK created a mentality (and ND also adopted it) that the parties have to satisfy, and be accountable therefore, to their own voters.

Among the various national contexts in which populism has flourished, in some cases it has appeared reactions to free-market hegemony and anti-neo-liberal characteristics (Canovan, 1999; Bang and Marsh, 2018). Additionally, populism has very often been associated with fiscally irresponsible policies of deficit spending (Aslanidis, 2015). Mudde and Rovira Kaltwasser (2012) claimed that this is mainly because of the effort of such governments to implement policies that will help poor people. This is something that we have also seen in Greece by PASOK (Pappas and Aslanidis, 2015). Katsambekis (2015) argued that populism is against the prevalence of an economic rational in politics, because this would weaken the role of the people and as a result, it would weaken popular sovereignty as well. In the 1980s, NPM was dominant in public sector debate (Hood, 1995). Regardless of the level of NPM adoption that each country had, NPM was mainly a Right initiative. Accounting and accountability are in the core of NPM and in

the same period, in Greece there was a government with clear anti-Right mentality. Therefore, we do not expect positive attitude towards NPM in general, and towards accounting in particular. This is also because PASOK created biased beliefs about economics and about market mechanisms as well (Aslanidis and Pappas, 2015).

Moreover, populism is connected to simple and direct language and style, and it refutes complicated procedures and technicalities that only experts can understand (Canovan, 1999; Moffit and Tormey, 2014). Populists do not want democracy to become a form of technocracy (Mudde and Rovira Kaltwasser, 2018). For this reason, populism denies expert knowledge and it appears some phenomena of amateurism and lack of experience. Additionally, populism is discerned for intolerance towards institutions. A proper accounting and accountability system is technocratic, and it must be institutionalised so as to have specific rules and practices. As we have seen, accounting did not have major role in ESY. So, this might be indicative about the role of accounting in a highly populist context since populism denies technocrats and expert knowledge. Instead, it is very interesting to see if accounting will be victimised by populism, as populists want to transfer their direct and simple style into institutional structures and organisations (Canovan, 1999).

Populism is definitely associated with discourses (Laclau, 1977), but it is also associated with results. It does have an impact in public debate, and we want to examine if it also has an impact in organisational practice. De Cleen et al. (2018) argued that populism can shape a lot of different agendas and governance practices in organisations. So, the macro-political debate will be connected with micro-organisational practices because populist movements deploy specific organisational and structural characteristics (Mouzelis, 1989; Westlind, 1991). Populism is not only words and ideas but also the practices which are shaped through them (Lyrantzis, 1989). Polarisation was the main influence in the public debate but partisanism penetrated public organisations. So, it is very likely for populist features to have infiltrated in organisational practice, especially in a highly centralised and politically driven system such as ESY. Accountability, in this context, can be defined by the interests of the political environment so accounting and managerial accountability practices might be defined from the relationship structures that the political system wanted to establish.

Another dimension which can connect macro and micro level is that populism weakens the power of intermediate levels (Canovan, 1999; Mouzelis, 1989). This phrase means that there is an unmediated relationship between the leader and its followers. In Greece, PASOK was directly expressing the will of Papandreou and the followers were the members, voters and sympathisers of the party. So, there was a clientelistic relationship between the party and the followers. How can this relationship be transferred in the reality of hospitals? The political environment had significant impact on hospitals and the managers were appointed by the party. Therefore, in the centralised and clientelistic ESY the powerless intermediate levels can be the management of the hospital and the accounting practices. Accountability is a key feature in these practices because it can connect micro and macro analysis (Llewellyn, 2003). It can reflect social conditions and reveal how accounting is influenced in the environment in which it operates (Jacobs, 2016). Accountability can highlight the main political aims of the period and how they were transferred on the organisational level, because managerial accountability structures are shaped by the needs of the principal. In this case, the principals were the party and the partisan network which was set.

Concluding, the proposed theory of populism can be used as an interpretive framework for accounting and accountability. This is motivated by the argument of Llewellyn (2003) that specific phenomena can be viewed as significant because of their impact in specific contexts. Besides, she also prompted researchers to emphasise on the contextualisation of behaviours and structures which can interpret the role of accounting in specific contexts. Consequently, populism is perceived as a phenomenon that can shape behaviours and structures, and as a result, it can influence the role of accounting and accountability in the Greek context. Besides, populism is viewed as the result of the overpoliticisation of the Greek public sector, and the researcher does not believe that accounting and accountability can be intact from the presence of populism. In non-Anglo-Saxon countries, we noticed that the development of accounting was influenced by political interventions and institutional deficiency. According to the literature, ESY and public sector accounting in Greece suffered from the same issues. Therefore, the theory of populism can be the framework that can bring the pieces together and explain the role of accounting and accountability. Besides, this study expects different role of accountability compared to the other Western countries. Accountability is perceived as being in a process of “re-working” (Sayer, 1992, p.81) in the Greek context. Re-working represents

a shift from the traditional meaning of a concept. This thesis does not aim to produce a universal theory of populism that can be applied to other contexts in the same way. Rather, it aims to contribute to the understanding of the impact that external phenomena can have on accounting.

Sayer (1992, p.83) argued that “theories reflect the contestation of meaning and significance in social and organisational life”. Meaning is related to how specific phenomena are connected, but significance is a variable depending on the cultural and historical context. Populism is viewed as the driver of meaning and significance in the Greek context, because it can define ways of contestation and impact both social and organisational life. However, it would be difficult for the researcher to apply populism on its own. It would be harder to conceptualise and theorise the impact that populism can have on accounting and on some structures of accountability. Therefore, the ability of accountability to connect micro and macro practice can be very enlightening. A holistic examination of accountability can be also viewed as a driver of meaning and significance in the Greek context, and the clash of accountabilities can represent the ways of contestation in ESY. Accountability can be a concept that constitutes theory of practice (Llewellyn 2003), the relationships that emerge through these practices can illustrate the social world that shaped ESY, and populism can be the concept that gives shape to this social world. Accountability is the place where actors meet structures, it is the link between micro and macro practices (Layder, 1993), and populism is viewed as the mindset that actors bring in this interaction.

### **3.6 SUMMARY**

This chapter presented the theoretical framework that will be used for this research. It will be a mixture of the clash of accountabilities and populism. Populism is a phenomenon which has significant influence in Greece, and it tried to hegemonize public sphere and influence decision making (Stavrakakis and Katsambekis, 2014). The examination of the literature around populism focused on the period 1974-1989. It started with the establishment of PASOK until the end of the party’s first period in government in 1989.

During that period, populism took two forms: political polarisation and partisan politics. In Greece, post-war period was underpinned by vindictiveness towards the losers of the civil war. The phenomena of exclusion peaked during the military dictatorship. When democracy was restored, the dynamic entrance of PASOK changed the basis of legitimation of the Greek society and it brought in surface people who were previously

excluded. PASOK introduced intense political polarisation and it used a narrative which was based on the articulation of different social forces under the umbrella of anti-Rightism and the antagonism between the Right which was the establishment and the new political subject which was constituted by the non-privileged Greeks. When PASOK won the elections, it introduced the second feature of Greek populism: partisan clientelism. After creating the political subject now, it had to serve it. PASOK's followers were the suppressed people who now had the right to gain privileges. Partisanship penetrated the state and the highly centralised public organisations. This means that decision even within organisations were reflecting the will of PASOK.

The excessive involvement of PASOK in organisational affairs is the key for the connection of the broader political debate with organisational practice. We know that managers were members of the party and recruitment was based on partisan criteria. The preservation of the populist narrative was very important for PASOK, and this study will examine its impact on hospitals. The clash between political and managerial accountability will be very helpful for the analysis because accountability can connect macro and micro level of analysis. So, it is a new theoretical approach which combines the traditional concept of accountability with a political concept which has not been considered yet by the accounting literature. This belief is based on Llewellyn's (2003) argument that theories depend on their ability to conceptualise empirical data. The following chapter will present research methods, what data have been collected and how they will be analysed.

## **CHAPTER 4 RESEARCH METHODS**

### **4.1 OBJECT OF EMPIRICAL RESEARCH AND PHILOSOPHICAL ASSUMPTIONS**

It has been explained that accounting within ESY was very weak, especially in the 1980s. Throughout ESY's lifetime, the political aspect prevailed over the technical in decision making and thus, there was a consensus that the system and the hospitals should operate based on their social role. However, this fact led to a distorted perception regarding the management of the system, which was influenced by a combination of political interventions and pressures from doctors. Management and accounting could not be unaffected by the wider socio-political environment in which ESY has operated, especially when this environment was constantly interfering towards ESY in general, and towards the organisational practices in hospitals in particular. Therefore, accountability relationships are expected to reflect these realities. Although there are not studies which examine accountability relationships in the Greek context, the prevalence of the political over the technical is indicative regarding the expected accountabilities.

The main research question of this study is "Which were the accountability relationships of ESY, and which was the role of populism". In order to answer this question, the sub-questions that derive are: "Which was the impact of populism on political accountability", "Which was the role of accounting in regard to political accountability", "How political accountability was transfused to organisations", and "How political accountability interacted with managerial accountability".

Therefore, the research needs a method that will put the pieces together. In other words, it is looking for a way that will connect accountability, the various problems of accounting, the greater problems of ESY and the function of hospitals, and the wider populist socio-political context in which ESY has operated. However, the study is driven by issues related to accounting practice, and not by specific concern to include populism or any other social theory in accounting debate. As it has been mentioned, the research will be conducted in two parts, the first for the wider political environment in which ESY operated, and the second for the organisational practice in micro level. This study will also examine possible connections between these two parts, and in particular, how organisational practice in hospitals was influenced by the wider socio-political context. The wider social context will be evaluated based mainly on the examination of



the political debate as it is depicted in the parliament and in the press of the period. For the function of hospitals in micro level, this study will use interviews with people who were involved in the system during this period. It will identify and critically interpret the views of doctors, administrative staff and politicians.

The researcher understands and conducts his research through a pragmatic standpoint, which mentions that different individuals perceive and interpret reality in different ways, and thus there cannot be a totally acceptable truth (Lukka and Modell, 2010). The main ontological assumption of this thesis, through the pragmatic standpoint, is that populism is perceived as a phenomenon that can have significant impact on accountability in the Greek context. This thesis does not deny the fundamental definitions of accounting, accountability or the role of the Parliament and the purpose of a health system. From an ontological point of view, we consider this as reality that exists regardless of those who observe it (Ritchie et al., 2014). The objective world of accounting, accountability and ESY is in constant interaction with our pragmatic perception of it. Accountability always has its basic characteristics, but the forms that it takes and the relationships that are shaped depend on the perceptions of the actors that participate and on the interpretations of the researcher. Similarly, budgets, annual reports and costs are inevitable and objective realities of accounting, however their role in ESY is also determined by the actors. Therefore, we accept that there might be different interpretations of the struggles that take place in these settings. The ontological position of this research can be put at collective idealism (Hughes and Sharrock, 1997), as the researcher mainly perceives the social world as representations constructed and shared by people in particular contexts. However, there are some elements of cautious realism (Blaikie, 2007) because there is some approximate knowledge of reality. The researcher is in line with Lukka and Modell (2014), who argued that there is no singular reality but, there is a zone of truths. The influence of populism on accounting and accountability is a perception of the researcher based on some existing framework which shows specific characteristics in the Greek context. Another researcher could deny the choice of populism and interpret ESY in a different way.

Pragmatism is also related to the epistemological assumptions, as knowledge receives meaning only when it is applied in life (Ritchie et al., 2014). Therefore, populism and the relationships of accountability receive meaning because they are applied, and they take shape when they applied by the various human and non-human actors. Regarding the

epistemological position, this study uses an inductive approach to build knowledge (Ritchie et al., 2014). That is because there was a bottom-up logic, as populism was not initially in the intentions of the researcher, and it emerged as an important phenomenon during the process of the research. The observation of ESY led to the development of the theory of populism, and the researcher assumed that it can potentially have significant impact on accountability. However, in accordance with Blaikie (2007), there is not a purely inductive or deductive approach. Therefore, the researcher was based on a pre-existed context of accounting research in order to shape the object of research.

Another parameter of the epistemological position of this thesis is how knowledge can be produced. The researcher is using an interpretive approach, according to which meanings “are shaped by the interaction between people and a broad range of human and non-human aspects, including social rules that are (consciously or unconsciously) applied in the situation at hand” (Lukka and Modell, 2010, p.464). The use of populism as an interpretive framework is relied on the understanding of the researcher regarding the social context that he examines. Interpretivism means that populism cannot be a neutral and objective presence, but it represents a knowledge that is produced by examining and understanding the social reality of the people that are being studied. Populism is viewed as a means for the construction of a social nature. Interpretivism focuses on human interpretation and in fact on both the researcher’s and participants’ interpretations (Ritchie et al., 2014). In this way, interpretation will be based on researcher’s understanding regarding the impact of populism on accountability, and it will also be based on the understanding of participants. For the latest, there must be distinction between documents and interviews. Participants of both sources will participate in the interpretations of this thesis, as the politicians in the parliamentary debate, based on their perceptions of social reality, construct the broad social world of ESY. Interviewees, on the other hand, express how they understand the world, and how they experienced the issues under investigation. The role of the researcher here is to explore all these different experiences and identify the context in which particular actions took place (Ritchie et al., 2014). Therefore, in interpretivism, knowledge is produced through the exploration and understanding of the social realities of the people under study, with focus on their meanings and interpretations (Bryman, 1988).

## **4.2 CASE STUDY FOR EMPIRICAL RESEARCH**

Case study is a very popular approach in qualitative research and in social sciences. Kaplan (1986) argued that case studies will help in better understanding of management accounting practices. In general, case studies became an important tool for researchers in order to examine the role of accounting in broader society (Lee and Humphrey, 2017). According to Eisenhardt (1989), a case study is a research approach which focuses on the understanding of the dynamic of a specific environment, with the use of an interpretative framework. Similarly, Yin (1989) argued that a case study focuses on a phenomenon in a context. The context can be a continent, a country, an organisation or even a sub-division of an organisation. Llewellyn (2007), on the other hand, mentioned that a case study should not be perceived as examining a single reality but as the sum of several differentiated phenomena. Reality is not homogeneous, and it is constituted by entities which differ significantly from each other (Archer, 2003). These imply that researchers must be very careful when setting the context and the boundaries of the case.

Case study approach has been criticised for lack of generalisability and representativeness (Llewellyn and Northcott, 2007). It was considered as suitable only for descriptions which are very unlikely to be applied in other cases (Giddens, 1984). Another criticism is that case studies are appropriate for the generation of hypotheses but not for testing them (Hagg and Hedlund, 1979). Initially, case studies were based almost exclusively on empirical data, and they were ignoring possible theoretical frameworks which could interpret the cases in a better way (Otley and Berry, 1994). Additionally, there are concerns regarding the scientific control over the process of the case studies and they were dismissed as “anecdotal”, “unsubstantiated” and “subjective” (Hagg and Hedlund, 1979; Llewellyn and Northcott, 2007, p. 196). Partiality has been another criticism towards case studies, as the researcher might be biased in order to verify his own existing beliefs (Flyvbjerg, 2006). Regarding partiality, Hagg and Hedlund (1979) argued that the very conception about scientific truth is debatable and the reality in any organisational or administrative study is interpreted based on researcher’s perceptions. Humphrey and Scapens (1996) mentioned that scientific society must accept that empirical data and philosophical arguments cannot provide objective answers. Case studies reflect the view of the researcher as to the nature of organisational and social reality. Especially when research tries to provide alternative understandings of accounting practice, it will definitely be partial to some extent but, according to Humphrey and Scapens (1996), this

should not debar the work of accounting researchers. Knowledge will be forever imperfect, and the obligation of the researcher is to generate knowledge which could be continuously reviewed.

The concerns about the decoupling between empirical data and theories were gradually replaced by the perception that case studies could contribute to the theoretical development of accounting (Lee and Humphrey, 2017). However, there were still concerns regarding the balance between the examination of the wider role of accounting in society and the theorisation of everyday accounting practices. These accounting practices, including accountability, are not underpinned by neutrality and rationality but they are constituted by intricacies, complexities and inconsistencies within organisations (Humphrey and Scapens, 1996). These developments coexisted with the wider perception that theoretical frameworks of accounting should be expanded, and case studies could focus on complex historical developments. Covalleski et al. (1996) mentioned that case studies could support alternative accounting research with organisational and sociological theories. This stream of research considers accounting as a social practice rather than a technique. Humphrey and Scapens (1996), on the other hand, challenged the usual strategy of researchers to put up front their chosen social theory and then to examine if their findings fit to this theory. This criticism is in convergence with the wider criticism towards the use of social theory that has been described in the previous chapter. Nevertheless, they did not a priori refute the use of social theories, but they argued that researchers should be very careful in order to avoid ignoring dynamics which do not fit into the pre-determined theory. Eisenhardt (1989) argued that case studies are a very effective way for theory building or for extending an emergent theory. This thesis is based on constant comparison of data and theory, beginning with data collection as it has been suggested by Eisenhardt (1989). The researcher may not seek to establish a strong and universal theory of populism but, it would be impossible to use data alone. This would ignore social phenomena and valuable information of the wider context of ESY which can be interpreted based on theoretical notions.

This study does not try to follow a very strict approach regarding case studies, and it is not an effort for testing or building a theory. Populism is neither a well-established theory, especially in accounting, nor a non-developed concept. The study will attempt to theorise a concept and thus to propose a new perspective for understanding accountability relationships. This means that it will borrow elements from both approaches. Besides, a

theoretical framework is an essential starting point for any case study, but on the other hand, it should also be challenged and refined through research process (Humphrey and Scapens, 1996).

Regarding the need for generalisation of findings, the understanding of the context in which accounting operates is an important parameter for the contribution of this study. Llewellyn and Northcott (2007) argued that when a case study is focused on what is going on, then generalisability is not always very important. Llewellyn (2007) mentioned that if findings are highly generalisable, then they might be predictable, and this might reduce the value of the case study. Generalisability is helpful for the comparison of different case studies but, Humphrey and Scapens (1996) placed themselves against the pursuit of comparativeness of cases studies, as there is not a single view of social phenomena and researchers use different interpretative framework deriving from different social, political and philosophical positions. Herbst (1970) highlighted the uniqueness of social processes, and their context cannot be universal as there are cultural, political, social and historical differences in each nation.

It has already been mentioned that this study is not looking to develop a universal theory of populism. Generalisations about populism would be very risky because populism, by its nature, is a chameleonic phenomenon which depends on the national context. Llewellyn and Northcott (2007) mentioned that generalisability is important when the study is examining the general characteristics of a concept, not their meaning and significance. This study does not aim at attributing new characteristics to accountability and populism, but the aim is to explain the potential significance of populism for accountability relationships. Additionally, it is important to understand that every case study is the interpretation of a specific researcher. Another researcher might obtain different findings. “No theory is true, no case study is objective, and no findings can be universally justified” (Humphrey and Scapens, 1996, p.98).

This approach offers one more advantage, the connection between the macro and micro level of study, as it is impossible for the researcher to separate the case from the wider context in which it exists (Hagg and Hedlund, 1979). For this reason, this thesis includes two empirical chapters, two sub-cases in other words. Case study approach will enable us to understand more efficiently which was the role of accounting and the aims of accountability in the wider political debate, and how these macro findings influence

everyday accounting practices in organisational level. In other words, the first part will set the context in which accounting operated and the second one will examine how this context influenced accountability in organisational level. The connection of these two levels of study is the difficult part of the research but, according to Humphrey and Scapens (1996), case studies of accounting practice are one of the most vital ways of exploring the interdependence between the of day-to-day organisational complexities of such practices and the wider social and political context.

#### **4.3 PLANNING AND DATA COLLECTION METHODS**

The main sources of data are written documents and semi-structured interviews. Data collection process took place from April 2017 to July 2017, along with a preliminary work in January 2017. The documents refer mainly to Parliamentary Proceedings and information from newspapers. There is also a small number of other documents such as rules of procedure and articles from medical associations. The interviews are conducted with people who were involved in ESY during the examined period, and they refer to the second empirical chapter. The research techniques that case studies deploy for data collection are document analyses, and questionnaires and interviews (Bryman, 1989; Eisenhardt, 1989). Based on Llewellyn's (2007) conceptualisation of the context of case studies, multiple sources of data must be used in order to have sufficient information. Documents are very important for the illustration of accountability relationships but, speaking with key stakeholders is also vital for the deep examination of the interrelationships of accountability. Llewellyn (2007) mentioned that, in order to understand the conditions of possibility in organisations, researchers should focus on key agents who shape conditions and the new realities. In particular, this approach is very helpful when conditions are not stable and well understood, and this is very indicative of ESY which was a new health system built on new political and social relationships. Similarly, Hagg and Hedlund (1979) stressed that case researchers should examine what happens more directly and gain insights into all the relevant aspects of the studied phenomena, and old survey methods are no longer suitable for this kind of research. So, they argued that researchers should use multiple scientific resources so as to receive the maximum information. Therefore, for the purposes of this research, the documents will enable us to understand the context in which ESY was operating. Additionally, it will reveal the role of accounting in the wider political and social debate as well as the forms of political accountability and its aims.

Interviews will contribute to the understanding of the influence of this wider social context to the day-to-day accountability relationships and structures. According to Llewellyn and Northcott (2007), this is another way in which case study contribute to the connection of micro-organisational practices with the wider context. This is why social phenomena cannot be separated from the context, and thus, researchers will not be able to have an overview of the context without exploring the human agents who shape this context. Ideally, a case study should include at least three sources of data pointing at the same direction. This would increase the validity of the findings and it is referred as triangulation (Llewellyn and Northcott, 2007). So, the best for this research would be to provide three types of evidence: exploration of political and social settings and institutions, examination of organisational archives and interviews with key players. Unfortunately, the researcher could not find any organisational archives. During data collection, there was a general perception among the people that it is impossible for anyone to find any archives for the hospitals, especially for a period 30 years ago. In a personal communication, a high executive officer of the Ministry in the early 2010s informed the author that he could barely find economic information of the hospitals for the past 5 years when he was in office. This was probably a sign that in the Greek health system economic information is not considered as important, so nobody was interested in archiving this information but more importantly, there was no institutional obligation for hospitals to keep this information. For this reason, the researcher focused on document examination of social and political institutions, and on speaking with key agents of the system. This problem during data collection was very indicative to the argument of Llewellyn and Northcott (2007) that case studies cannot be totally planned in advance but there might be considerable changes in the process of data collection and analysis.

The first empirical chapter examines parliamentary meetings and newspapers for the period 1977-1989 in order to cover a wide range of initiatives, political thoughts and views from the 2 main parties. The understanding of populism would be better if we start examination from the rise of PASOK as major opposition, because we will understand the direction that health debate took. Regarding the second empirical chapter, 34 semi-structured interviews were conducted, while 2 interviews were conducted through email with written questions. These people were chosen due to their knowledge of a wide range of perspectives. Examining accountabilities in different organisations (hospitals) and in different organisational levels (hospital clinics, hospital administration, ministry, ESY,

etc.) will ensure generalisability of findings for the whole sector. As to the criticism regarding hypothesis testing, this study does not focus on a hypothesis development-testing approach. Instead, according to the literature, populism was dominant in Greece, so this study takes populism for granted in the Greek context. It is definitely based on some assumptions that populism is likely to have an influence on economic aspects, but the focus of the study is on the impact of populist context on accounting and on accountability relationships.

#### ***4.4.1 Documents***

The examination of documents can analyse selected social aspects from a distance, and it is very important in revealing the organisational and social aspect of accounting, especially when focusing on the interaction between theory and case studies (Hagg and Heldlund, 1979; Humphrey and Scapens, 1996). In order to understand social institutions, researchers must seek for regularities in the behaviour of participants and express these regularities in the form of generalisation (Winch, 1990). It means that extracted information are important for the case, and they can shape a consistent narrative. Lee and Humphrey (2017) mentioned that it is very important for researchers to clarify what they want to observe and when. According to Hagg and Hedlund (1979), a simple exploration from a specific point of time contains little or even misleading information, and Eisenhardt (1989) argued that the convergence of explorations from multiple investigations enhances confidence in findings. For this reason, the coverage of a 12-year period considers individual debates as a wider whole. Additionally, the verification of a consistent correlation between accounting and populism requires a significant number of documents, especially since there is not any previous study examining this potential correlation.

It was mentioned that the researcher could not find economic results or substantial organisational archives from the examined period. For this reason, the collection of documents was restrained to the examination of political institutions. Arnold et al. (1994) argued that non-financial discourses reveal much more about accounting and the use of accounting meanings in the debate. Fairclough (1995) highlighted the importance of news media discourses when researching accounting in the context of social services. He argued that they can be seen as a socially significant ideological process. However, information from news media will have supplementary role in this study. The reason is the lack of comprehensive articles about health issues due to the limited number of pages



of the newspapers at the 80s. Therefore, parliamentary debate was the only way to effectively capture the instinctive perception of politicians regarding accounting. Political accountability is related to the apparent public debate, and it reflects the regimes of truth that dominate the debate. It is not related in the first place with the truth or the strategy that might be hidden behind the words. Abulof (2015) perceives political talk as a process of legitimation and, Liguori and Steccolini (2017) highlight the importance of studying language as the frame that politicians use for legitimising their policies, and additionally, they argued that language reflects the arguments which politicians believe are more likely to convince their audience. So, this part will be concerned with discourses which refer to wider audiences and they seek to define the antagonisms in the political debate. We consider populism as the hegemonic regime of truth in the Greek society of the 1980s and we want political accountability to reveal the impact of this regime on accounting.

The political debate in the parliament is suitable for highlighting political polarisation and its consequences. The parliament has been the regulator of public sector accounting practices in Greece, without any debate or consultation with external bodies (Gkouzis, 1990). The citizens grant the right and the responsibility to the parliament for public sector reforms. So, the parliament and the government are accountable to the public, thus, parliamentary debate is a pure form of political accountability where political discourses are related to the ways in which politicians make themselves accountable to the wider social audience.

Regarding the selection of documents, the researcher conducted preliminary research on discussions about health in Parliament, regardless of their topic. It was found out, from the official catalogue of the Parliament, that only 15 discussions took place during the period. Therefore, all these 15 were collected and they are included in research. As far as the collection of newspapers is concerned, they were available in digital form in the Library of the Parliament. The intention of the researcher was to examine at least 1 newspaper for every day for the period 1977-1989. It was a very time-consuming process however, the researcher is confident that necessary information was sufficiently gathered. Initially, all mentions for health were considered. After the initial examination, the researcher collected the articles which have potential reference to the topic under examination. Articles which included purely medical information were not considered. The examination was on 3 different newspapers (TO VIMA, TA NEA and

KATHIMERINI). The list of parliamentary meetings and newspapers that have been used by this research is the following:

- Parliamentary Proceedings (19/12/1980) Discussion on State Budget.
- Parliamentary Proceedings (20/1/1982) Law for Public Administration
- Parliamentary Proceedings (30/7/1982 – 3/8/1982) Establishment of KESY.
- Parliamentary Proceedings (23/8/1983 – 25/8/1983) Establishment of ESY.
- Parliamentary Proceedings (21/12/1983) Discussion on State Budget.
- Parliamentary Proceedings (17/8/1984) Legislative Action for ESY.
- Parliamentary Proceedings (20/12/1984) Discussion on State Budget.
- Parliamentary Proceedings (9/12/1985) Legislative Action for ESY.
- Parliamentary Proceedings (19/12/1985) Discussion on State Budget.
- Parliamentary Proceedings (27/1/1987) Question to the Minister of Health.
- Parliamentary Proceedings (10/3/1987) Question to the Minister of Health.
- Parliamentary Proceedings (16/12/1987) Discussion on State Budget.
- Parliamentary Proceedings (10/5/1988) Discussion for Health.
- Parliamentary Proceedings (17/12/88) Discussion on State Budget.
- Parliamentary Proceedings (11/4/1989) Discussion for Health.
- Newspaper TO VIMA (1977 – 1983)
- Newspaper Avriani (19/10/1981)
- Newspaper TA NEA (1983 – 1985)
- Newspaper KATHIMERINI (1985-1989)

#### ***4.4.2 Semi-structured interviews***

A very typical disadvantage in historical studies is the lack of any evidence beyond written records. However, written records do not always tell the truth, or at least they do not reveal the whole truth. The first empirical chapter might be concerned with the regimes of truth, however, the second, will examine the actual impact of political accountability on organisational practices. There might be actors who have decisive role in accounting that are not presented in any way in the existing records. There might be voices from below who are ignored, people who are excluded from the organisational archives. The methodological innovation that attempts to fill this gap is oral history (Carnegie and Napier, 1996). Oral history is used either in order to support written documents or to replace them when they do not exist. The lack of archives has already been stressed out, so oral history will enable the researcher to examine accounting through

the lens of people who were involved in ESY in the examined period. Oral history is rarely used in accounting research although, it has great potential (Collins and Bloom, 1991). Walker (2008) argued that oral history should be used more in accounting history studies. With oral history, the researcher can identify the broader social factors that shaped accounting practices and the interest groups that are concerned with accounting. The role of oral history is not only to give voice to people who were ignored but also, to reveal the broader social and economic conditions (Carnegie and Napier, 2012). Apart from revealing the impact of social conditions on accounting, this research aims at providing a different interpretation regarding the meaning of voices from below. Doctors and especially politicians cannot be considered as actors from below but, their impact on accounting practices is not evaluated. In this sense, the interviews with politicians and the examination of the role of politicians in organisational reality can be considered as concepts which cannot be examined under the traditional historical tools.

Interviews can be a very effective way for connecting a wider environment with organisational practice and it has the potential to be used from different theoretical perspectives (Qu and Dumay, 2011). This can be achieved through gaining insights into the intentions, actions and purposes of individual players (Cruickshank, 2012) and according to Dorussen et al. (2005) interviews with experts is a very valuable source of knowledge. Schwartzmann, (1993) mentioned that semi-structured interviews would be a very helpful approach for understanding the ways in which managers make sense of, and create meanings about, their jobs and their environment. Therefore, for the purposes of this thesis, semi-structured interviews were conducted with people who were involved in the system, either in any tier of its organisational reality or in the public debate. Kvale and Brinkmann (2009) argued that semi-structured interviews are a very convenient, flexible and effective tool for collecting information. Despite some criticisms, alike to other interview methods, which argue that they might produce oversimplified and idealized information (Alvesson, 2003), they are very popular tool in accounting research. They can provide the meaning of the examined topic though the lens of the respondent, and their narratives are situated accounts which must be understood in their own social context (Qu and Dumay, 2011).

Semi-structured interviews do not use strict questionnaires, but they are not a free conversation as well. They include a thematic structure based on the topic the research, but they allow the researcher to be flexible and the interviewee to express himself

properly (Qu and Dumay, 2011). The researcher was based on Kvale's (1996) typology of semi-structured interviews, where he identifies 9 types of questions along with guidelines for a successful interview. An interview is not just asking questions and it requires careful planning beginning from the sample that will be used, the questions that will be asked and the way in which the results will be analysed.

The sampling strategy that was followed was purposive sampling, although it has some elements from convenience sampling as well. Convenience sampling is based on who is available (Ritchie et al., 2014). The historical nature of this research forced the researcher to rely on interviewees who were available. Sampling was a challenging task because of the targeted period, as it was difficult to find a lot of people who were active in the 1980s. The interviewees, especially for the first two groups, are people who are either retired now or they were very young during the 80s. However, this was not the main criterion, as people with significant knowledge could be identified despite the restrictions. In purposive sample, interviewees are selected because they have particular characteristics which allow detailed examination of the topic (Bryman, 2012). Therefore, the researcher identified from the literature some important groups for the purposes of this thesis.

36 interviews were conducted, and the interviewees were classified to 3 main groups: clinicians, administrative staff from ESY and politicians. Additionally, there was one interview with an executive from a company, which has been supplying public hospitals, in order to understand the reason for the overpricing of hospital purchases. Of course, there is a significant level of overlap among these groups as for example, some doctors also had administrative positions or most of the politicians were also doctors during the 1980s. The main objective of the sample is to cover various aspects in terms of the information it provides for the aims of the study (Malterud et al., 2016). However, the size of the sample is an ongoing process, and a researcher cannot know in advance if it is sufficient. The sample composition that was followed was stratified purposive sampling (Ritchie et al., 2014), where researchers select groups that have some variations but the subgroups that emerge are comparable. The rule that the researcher followed was interviewing doctors from different specialties, administrative staff from various posts within the hospitals or in tiers of ESY, and from both groups there was an effort to examine as many hospitals as possible. There are also some academics because they were consultants in the system, so they were involved in the management of the system in various ways. The rule for politicians was that they should have experience in health

policies, except one politician who did not have such experience, but he has long history of public speaking concerning the political influence in public administration. Regarding the population of the study that was used for the composition of the sample, this was initially identified from the literature. The researcher, based on Ritchie et al. (2014), initially addressed scholars of ESY who could provide some information for potential interviewees. Some of those people were very eager to assist and they provided substantial networks with people who were fitting the selection criteria. Therefore, the main sampling generation method that was used was “snowballing” (Ritchie et al., 2014, p.129). Subsequently, the majority of interviews proposed some other people who could participate.

The following list is the catalogue of all 36 interviewees, along with a brief description and the coding that will be used for reference purposes. In the list of politicians, apart from their political party, there will not be any description of the role that they had because this might endanger their anonymity. Besides, they have all been involved, except one, in high echelons of the ministry during the 1980s and the 1990s.

#### **Clinicians:**

- Otorhinolaryngologist / member of health sector of PASOK (1doc).
- Surgeon (2doc).
- Doctor in ICU for children (3doc).
- Surgeon (4doc).
- Orthopaedic doctor / member of the design committee of ESY / chairman of a hospital when it was a Legal Entity under Private Law before its nationalisation/ ESY consultant (5doc).
- Gastroenterologist (6doc).
- Ophthalmologist (7doc).
- University doctor who was working in a hospital which had both university and ESY departments (8doc).
- Pathologist (9doc).
- Pathologist (10doc).
- Surgeon (11doc).
- Surgeon (12doc).

#### **Administrative staff:**

- Unionist / member of health sector of PASOK/ ESY consultant (13admin).
- Administrative officer of a hospital / member of PASOK (14admin).
- Academic / ESY consultant (15admin).
- Academic / ESY consultant (16admin).
- Employee at staff office of a hospital (17admin).
- Administrative officer of supplies department of a hospital (18admin).
- Administrative officer at patient accounting department (19admin).
- Chairman of a hospital (20admin).
- Administrative director and chairman of various hospitals (21admin).
- Chairman of a hospital / member of PASOK/ he was a doctor, he did not have management background (22admin).
- Chairman of a public insurance fund, member of the design committee of ESY / ESY consultant (23admin).
- Academic / administrative officer of a public insurance fund / ESY consultant (24admin).
- Academic / ESY consultant (25admin).
- Administrative director of a hospital (26admin).
- Officer of the accounting department of a hospital (27admin).

**Politicians:**

- Politician of PASOK (28pol).
- Politician of PASOK (29pol).
- Politician of PASOK (30pol).
- Politician of ND (31pol).
- Politician of PASOK (32pol).
- Politician of PASOK (33pol).
- Politician of ND (34 pol).
- Politician of PASOK / he did not have any official role in health (35pol).

**Supplier:**

- Deputy Director of the economic department of a company which was supplying hospitals with medical machines along with consumables that are necessary for the use of the machines (36supl).

There would be one more interview with a doctor who was director of a cardiology department, but he passed away before the arrangement of the interview. However,

the researcher will use some brief notes from a preliminary discussion with him (37doc).

The interviews took place from April to July 2017. The researcher did not have the opportunity to arrange more interviews due to time and economic restrictions. For the same reason, the researcher could not have follow-up discussions with the interviewees, and this is a potential limitation of this thesis. However, after the end of this process, the researcher is confident that he has enough information, and the sample was sufficient for the generation of valuable knowledge. Generally, the researcher received very positive responses, as the majority of the people who were approached were very eager to participate in this process. Additionally, most of them were very willing to propose other people for future interviews and this was very helpful during the data collection process. The only difficulty in this process was finding politicians from New Democracy, as most of them were very reluctant talking about this period. 32 of these interviews were recorded and transcribed. 2 interviewees denied recording, so the researcher kept detailed notes of these interviews. Moreover, 2 interviews were conducted through email questionnaires because a face-to-face interview could not be arranged. The duration of these interviews varied from 25 to 90 minutes, depending on the willingness of the respondent to talk, and the place of the interview was decided by the interviewee.

The topic guide of each interview varied depending on interviewee's role, although some questions were similar for all. Before the interview, participants were briefly informed about the topic of the study, although the researcher avoided talking to them about populism because it would be a controversial concept that they do not know, and this could influence or create bias in their answers. Clinicians were asked about their co-operation with the administration of the hospital, if there was any pressure related to economic issues, the recording of information, the use of machines and consumables in their daily practice, and about political intervention in hospitals.

Administrators of hospitals, on the other hand, were also asked about their co-operation with Clinicians. They were asked about the framework of their work, what rules and guidelines they had to implement, if they experienced any political intervention, and which was the role of budgets and annual reports of hospitals. Higher executives of hospitals were also asked these questions, but they were considered as a better source regarding potential political interference in the organisational life of hospitals. Academics

and ESY consultants were also a very valuable source about the influence of the political environment in ESY and how it was transferred to organisational practices, so the topics of these interviews focus on this perspective.

Politicians could not be asked about organisational practices, but they could be very enlightening about the role of the political parties in the evolution of ESY. Academics, administrators and politicians were asked about initiatives which aimed at the economic improvement of ESY and how these initiatives were treated by the various stakeholders. The target of creating these different topic guides was connecting events which start from day-to-day organisational practice with events which take place in the wider socio-political debate. Of course, some people were very valuable sources of knowledge either in the level of the organisational practice or in the wider context. Besides, McKinnon (1988) distinguished interviewees between participants and informants. Informants might have knowledge about inter-organisational aspects, they can unlock new insights and provide valuable information. Participants, on the other hand, can provide information about personal experiences and about the functioning of the organisation in which they were working. So, they could contribute to the examination of day-to-day organisational practices. In the list of clinicians for example, some participants seem to be random doctors with no other important description than their expertise. This study considers these doctors, along with the low tier administrative staff, as a silent majority in ESY which could not have voice either in organisational life of the system, or in research so far.

Preparation before the interview is equally important to the interview process, as it is very easy for an interview to end up being a wasted opportunity (Hannabuss, 1996). Preparation includes the collection of information for the interviewee and his role as well as adjustments to the topic guide based on each interviewee. Questions must be specified and avoid seeking information which can be found in other sources, although such information can be the cause for more detailed examination of some issues (Kvale, 1996). Shensul et al. (1999, p.141) highlighted three main principles: maintaining the flow of the interviewee's story, maintain a positive relationship with the interviewee and avoid interviewer bias. This might include moments of silence on behalf of the interviewer, careful notetaking, follow-up, indirect and interpreting questions, and structuring questions that can help the interviewer to complete one topic and introduce a new one (Kvale, 1996).



#### **4.5 VALIDITY AND RELIABILITY OF EMPIRICAL RESEARCH**

In every scientific research there is a quest for validity and reliability. In quantitative studies, reliability is a relatively clear concept as it is related to the extent to which the results of a research can be reproduced under the same conditions. In qualitative research this is different because of the importance that different contexts have and the complexity of the phenomena under study (Ritchie et al., 2014), therefore, reliability is mainly related to the process of data collection (Ihantola and Kihn, 2011). The criteria of reliability are different for the two sources of data. However, there is something that is in common for all qualitative studies: the researcher must leave outside of the study his own preconceptions and biases (Ihantola and Kihn, 2001). The examination of the parliamentary debate is based on proceedings which are publicly available, and any other researcher could access the same data.

In the pursuit of reliability, we need to consider the pragmatic standpoint of this study. Interpretations stem from the theoretical frameworks which have been chosen by the researcher based on how he understands the world that he examines (Lukka and Modell, 2010). Therefore, a different theory will result in a different understanding of reliability, and as a result, the stereotypical perception of reliability cannot be valid in this standpoint of qualitative research.

The pragmatic standpoint also applies to interview-based research, as reality will be interpreted with a theoretical framework. However, the quest for reliability is different in interviews. Reproduction of results is a very difficult task, because of the objective difficulty to reassemble a group of interviewees. In this way, the researcher identifies a unique opportunity to give voice to people who will not be able to tell their story again. According to McKinnon (1988), reliability begins from designing the topic guide of the interview, which has to ensure that the interviews will be able to provide credible and consistent information. Afterwards, the researcher aimed at forming a representative and reliable sample of interviewees. The researcher is confident that he found as many people as possible with significant knowledge for the examined period. 37 people are considered as a sufficient sample and this perception was enhanced by the quality of information which was extracted. Last but not least, there were significant ethical issues to consider, as there must be emphasis on human rights and on protection of personal information. For this reason, before we start the interview, the researcher was asking for interviewee's permission in order to record the interview, along with assurance regarding the

confidentiality of information. Additionally, all interviewees were informed about the intended outcomes of the research, about the fact that the use of the data will not harm them, and they freely volunteered to participate.

Validity is related to whether the researcher has effectively studied the phenomenon he or she intended to study (McKinnon, 1988; Ritchie et al., 2014). Validity requires a very careful design of study which will ensure that the researcher will not unintentionally study either more or less than what he plans to study. Similar to reliability, on qualitative studies there are various approaches to validity (Ritchie et al., 2014). One expresses a traditional direct approach of academic research, where validity is examined based on the outcome of the study. The other approach rejects the traditional criteria of validity and claims that studies should take into account different representations of realities and develop more sophisticated understandings. This thesis, and the pragmatic point of view, might seem to be closer to the second approach as it does not focus on the universal generalisation of findings. However, the first approach is mostly connected to social policy studies which are concerned with wider applicability (Ritchie et al., 2014). Therefore, in this study wider applicability is not irrelevant, as it is always important to understand how wider social phenomena can influence accounting and accountability accounting within the context in which they operate.

In qualitative studies, achieving validity is not as clear as it is in quantitative studies but, the researcher is confident that he will effectively capture the phenomenon under study, which is how populism influenced accountability relationships. Triangulation of methods is very important (Ihantola and Kihn, 2011; Ritchie et al., 2014), but the use of two sources of data, along with supplementary information are enough to support the study with sufficient evidence (McKinnon, 1988). If we split the phenomena under examination, debate in parliament is, by definition, a form of political accountability. The use of the theoretical framework will enable the researcher to validate the data, because the existence of populism in the debate will provide an interpreting relationship between the observed phenomena and the intentions of the researcher. Regarding how political aims shaped the context of ESY and how important accounting was considered in this context, includes concepts which will be examined equally by parliamentary proceedings and interviews. In a context of accountabilities, the first empirical chapter will describe the general political context in which accounting operated, and which was the importance of accounting in the discourses. The second empirical chapter will use interviews in order

to start bridging populism and the wider political settings with organisational aspects of ESY.

#### **4.6 APPROACH TO DATA ANALYSIS**

In qualitative studies, there are various approaches for data analysis, and the decision is based on the data collection method that each study uses (Ritchie et al., 2014). For this reason, the researcher decided to use different approaches for document analysis and for interview analysis, discourse analysis and thematic analysis respectively. Discourse analysis has an interpretive nature, and the social effects of discourses are at the centre (Archel et al., 2009). It is suitable for the pragmatic point of view that this thesis adopts, as it is increasingly used for critical research where there cannot be a single, coherent and scientifically valid reality (Johnstone, 2008). Discourse analysis turns to institutionalised and public texts very frequently, which are very valuable source for the formation of common perception regarding socio-political reality (Schiffrin, 2001). For this reason, parliamentary debate is suitable for discourse analysis. Thematic analysis on the other hand, it is a generic method that can be combined with other approaches and discovers patterns of meaning within the data. Additionally, thematic analysis takes into consideration the wider context that might have shaped these patterns of meaning (Ritchie et al., 2014).

##### ***4.6.1 Hegemony***

The concept that this study will use in order to demonstrate the dominance of populism in health debate and connect it with behaviours and results in micro practices is hegemony. As it has been mentioned before, populism became hegemony in the Greek society, therefore, it is important to understand the impact that hegemonies have. Hegemony is a discursive phenomenon which is constructed by relations of power, and it creates identities through the logic of equivalence in an endless cycle of antagonisms (Laclau & Mouffe, 1985). Herschinger (2012) describes hegemony as structure organised around a single dominant idea, and as a dual process in an antagonistic context between a Self and the Other(s). This process of identities involves the constant efforts for the establishment of the Self in a permanent antagonism with a homogenised Other. Additionally, this process is related to the creation of a coherent vision of the Self shared by the agents jointly opposing the Other. Populism has been linked with the concept of hegemony, as it can be used in order to challenge hegemonic establishments and (or to) create new ones (Laclau & Mouffe, 1985). Besides, there are a lot of conceptual

similarities as both concepts have been widely examined by the Essex School of thought. Populism creates an antagonistic context, where the Self can be the social object which has been constructed, while the Other can be the elite that threatens the people. So based on the definition of hegemony, it can create a mentality that can influence agents and social structures which are included in the social subject.

Gramsci (1971), who was the first theorist of the concept, mentioned that the hegemonic group diffuses its interests to other groups as the common good or the general interest. Moreover, Gramsci argued that hegemony is an instrument for the creation of a new ethico-political context and the source of new initiatives. According to Wullweber (2019), hegemony can influence social reality and even promote policy measures, as it can legitimise specific measures over others. For a hegemonic project to dominate and ensure its unity, specific policy programs along with a political agenda are necessary (Bertramsen, 1991). Additionally, various actors who belong to a hegemonic project aim to promote their own personal interests within the project along with the collective goals.

For this reason, Wullweber (2019) highlighted the need to analyse the behaviour of actors involved in a hegemonic dynamic as they can have an impact on whether the hegemonic project will prevail. Even indirectly, routines and practices which seem to be natural and acceptable reflect dominant ideas, and even unconsciously people might be controlled by dominant powers (van Dijk, 1993). In public sector, hegemony represents the dominant ideology regarding how public sector should operate and be managed (Malmlose, 2015). In this way, hegemony can have an impact on both discourses and organisational practices. Discourses reflect the battle for the construction of a collective identity through the dominant idea. This battle for the articulation of collective identities is given in civil society and its institutions (Herschinger, 2012). For these reasons, the first part of our discourse analysis will check if populism was the hegemony in the discourses. If this is verified, the second part of discourse analysis will examine the role of accounting in the populist debate.

Based on Fairclough's (2013) conceptualisation of hegemony, the hegemonic role of populism will be examined through its ability to infiltrate and colonise other domains and other discourses, such as a political debate about health. Hegemony means that a set of discourses becomes mainstream in a particular order of discourses through a significant period, they create identities, they determine which perspectives will be adopted, they

shape subjectivities, and they construct ethical narratives. The dominance of populism will be evaluated by the articulation of populist discourses as the main axis of discourse formation (Wullweber, 2019). Besides, it is evident that, in a political debate, there will not be just one set of discourses, so researchers should look for recurring patterns of articulation. Therefore, if populism is confirmed as a regime of truth, then it will be penetrating the political debates horizontally. Wullweber (2019) provided another dimension of hegemony, which is related to the sedimentation of discourses. If hegemonic discourses become sedimented, this produces stabilised social meanings and practices which have visible political roots, and additionally, it is very difficult for a change to take place. Consequently, hegemony is not just a set of discourses that reflects a specific rationality in the texts, but it is a prevailing authority which shapes the understanding of socio-political contexts and dominates peoples' actions (Malmose, 2015). Since populism was a discursive and socio-political hegemony, it is very likely to influence the mentality regarding how public services should operate. The narrative constructed by populism is expected to have significant impact on social structures, institutions and organisation as well as to the agents within these settings.

#### ***4.6.2 Documents***

The texts that human beings produce involve or/and refer to recipients and they aim to achieve communicative targets within a socio-cultural framework. Discourses are language and they are constructed by social realities, and they shape these realities (Georgalidou et al., 2014). According to Hall (1997, p.220) the term discourse refers to “the capacity meaning-making resources to constitute social reality, forms of knowledge and identity within specific social contexts and power relations”. In the same context, Howarth (2000) mentioned that discourse is a process which includes both linguistic and non-linguistic elements which can impact speech, writing, ideas and practices. Discourse analysis is a very widespread scientific method, especially for interdisciplinary questions, which systematically examines discourses in order to understand culture from within (Chouliaraki, 2008). It is not language analysis because it is based on language as a set of patterns, generalisations and habitual actions which reflect social rules. Especially when the term is used in plural (discourses), it represents a way of talking that creates and perpetuates systems of ideology and beliefs about the world (Johnstone, 2008). Discourse analysis can connect language, society and ideology, and in this way, it can connect text analysis with social norms and power relationships. So, language is not a means of

personal expression, but it is a source of socially defined meanings (Georgalidou et al., 2014) Foucauldian discourse analysis examines power, and more specifically, the relationships and practices of the context in which discourses are produced. Foucault perceived discourse as a productive technology of social practice, which subjects people to forms of power while, at the same time, providing them with spaces of agency and possibilities of action (Chouliaraki, 2008, p.2). Therefore, it is evident that discourses are not only related to language but, they also highlight the interaction of language and power, and they can have impact on agents and practices.

Discourse analysis begins from the question why speakers chose to talk about specific themes? (Gee, 2014). The obvious answer for a parliamentary debate is that they want to refer to a specific audience. However, this is not enough as it could include countless strategies available for politicians. In order for this thesis to understand the choices of politicians in the Greek health debate, discourse analysis aims to reply to the questions: Is populism dominant in political debate as a form of political accountability? Where are accounting discourses in this debate? What is the role of accounting in the antagonistic debate and how does it interact with populism? In other words, we want to find how accounting discourses are shaped by the populist context, and how accounting discourses shape this context. How are they used in the context? Which is the result after the appearance of accounting? Besides, in a context of political accountability, discourse analysis will enable us to understand who says something in a specific sociocultural context, and most importantly, which is the intended audience (Johnstone, 2008). According to Gee (2014), speakers want to manipulate and shape what the listeners will perceive as the relevant context of the debate, and they want to use discourses in a way that will reproduce these perceptions of the context. However, we must also consider that language reflects prevailed ideas regardless the intentions of the speaker to deploy this particular idea (Chouliaraki, 2008). This means that populism can be used even unconsciously, as a dominant way of political language. The use of populist language from politicians regardless of their intentions, will be evidence for the hegemonic role of populism in the public debate. For these reasons, it is important to observe how populism will shape the debate over time, because discourses do not neutrally reflect the world, but they shape the context in which they operate (Chouliaraki, 2008).

The contribution of discourse analysis can be multidimensional, as it is very helpful in identifying patterns in language and connecting them to external social influences and

power relations. Such patterns can reflect populism and how populism interacts with other elements in the discourses, and how it shapes discursive narratives. Formal meetings especially, such as meetings from the parliament, are very rigid in terms of how they are carried out (Gee, 2014). This means that if populism is dominant, it must be identified in health debates consistently. On the other hand, discourse analysis can examine in depth these relations and answer questions about them such as dominance, oppression and solidarity (Johnstone, 2008). In this way, discourse analysis can highlight the hegemonic role of populism, and how populism is articulated in order to achieve specific political targets. It has been widely mentioned that discourses reflect society, and in this context, Johnston (2008) argued that some interest groups surrounding discourses are able to define what natural is. Consequently, PASOK as the dominant interest group in the 1980s acquired the right to decide and shape the political environment, and as a result, the environment in which accounting took place.

According to Georgalidou et al. (2014) texts and speeches build representations of social reality, which consolidate, preserve or transform relationships of ideological dominance. This thesis perceives populism as such, as discourses of populism are expected to be dominant. As it has been mentioned in the previous chapter, the main forms of populism were polarisation and partisan politics. The first empirical chapter will focus on polarisation, as partisan politics are mostly related to the organisational aspect. Polarisation is identified through the main aspect of populism, which is the separation of society into two homogeneous groups. Additionally, blame-shifting rhetoric is also very important aspect of polarisation and populism (Vasilopoulou et al., 2014). As for the other defining element of populism, the reference to the people, it is a fact that cannot be examined based on some quantitative criteria, but its presence in the debate will be considered based on its role in the debate. In other words, it is important to understand when it is used instead of how frequently it is used. So, it is more important if we realise that it is used in order to enhance a populist narrative. Despite the importance of populism in political life, its presence in the debate is not taken for granted. Therefore, it is very important to stick on these criteria in order to be able to label the debate as populist. We expect PASOK to deploy polarised discourses with intense anti-right characteristics. The behaviour of New Democracy, the conservative opposition, is not perceived by the researcher as equally important because it has been described that

PASOK had the ideological advantage during this period. So, PASOK is considered as the main driver of the political debate.

Johnstone (2008) highlighted the importance of transcription in discourse analysis. Researchers must be very careful when they present parts of the original texts, as a very small text might not be enough to provide evidence for the phenomenon under study, while a very big text might be misleading and provide more information than people can process. Therefore, a transcription must be accurate in a sense that it includes what it claims to include (Johnstone, 2008, p.23). This means that the researcher must be very careful to provide information, which is related to populism and accounting, and most importantly, he must be familiar with the whole text in order to be sure that he is not missing other discourses which are highly influential for the debate.

For this reason, the first steps in discourse analysis, as it is with any other method, should be familiarisation with the data, understanding the main themes and dynamics in the text, and the presentation of the main points of the political debate (Ritchie et al., 2014). Therefore, the researcher read all relevant data in order to gain an understanding regarding the nature of public debate and the broad themes that developed. All health debates in the Parliament were considered equally, although some of them provided bigger and more comprehensive set of discourses. After the identification of the main themes, it is important to understand chains of meaning, how these are systematically related to each other, and what formations we have (Spicer & Fleming, 2007). After familiarisation with the data, the next step is to provide an outline of events and identify the key antagonistic discourses (Walton & Boon, 2014). For this reason, the researcher created a map of events, and he identified the key discourses with emphasis on discourses with potential use for either populism or accounting. Newspapers were very helpful for the construction of the timeline; however, they were not equally helpful for examining populism and accounting. That is because they were including minimal information. Even when the researcher could find comprehensive articles, they were not causing any chain of events. The outline of events will contribute to the understanding of the general political context. A parliamentary debate has a sense of antagonism between the parties. However, it is important to understand the degree of antagonism, as populism produces highly polarised discourses (Vasilopoulou et al., 2014). Therefore, the task here is to understand the relationship of the discourses, how they are shaped through time and which the result of the hegemonic struggle is.



After the initial identification of discourses, we must examine how the arguments are articulated to a coherent narrative with specific political aims, and we must also examine what subjects they aim to construct as well as how they try to refer to them (Walton & Boon, 2014). This thesis considers this process as a process of political accountability, as political parties want to make themselves accountable to their audience based on the rules that the parties have constructed. Additionally, this process can add or remove legitimacy to actors or to subjects, it can influence antagonism and determine which voices will be more dominant than others. According to Walton & Boon (2014), the last stage of the Laclau-Mouffe discourse analysis is the examination of the hegemonic closure. As it has been explained, hegemony explains how contested social meanings are determined, how specific articulation prevail and how they produce concrete social orders.

According to Howarth and Stavrakakis (2000. P.4), “discourse analysis refers to the practice of analysing empirical raw materials and information as discursive forms”. These materials and information constitute signifying practices which give particular meaning to the discourses (Walton & Boon, 2014) therefore, this thesis will focus on how various signifiers of populism are articulated within an antagonistic context. A signifier is a word that is used to name an object or a practice, but it does not have a concrete and undeniable meaning. Instead, its contested meaning is used in the context of the antagonism in the discourses (Walton & Boon, 2014). Discourses are practices of articulation, where the agents antagonise in order to give a particular meaning to the chain of signifiers. This chain of signifiers is referred as chain or logic of equivalence. The logic of equivalence was mentioned in the previous chapter as a vital element of the articulation of populism and it is also key feature in Laclau-Mouffe discourse theory. It is the articulation of various discourses or social demands in general around a key signifier (or a nodal point) and key signifiers fix the meaning of a signifying chain (Laclau & Mouffe, 1985). Key signifiers are the centre of antagonism in discourses, and their meaning is defined by the ideological orientation of discourses (Tanima, 2020). In other words, discourses, and the regimes of truth that they reflect, determine the meaning of key signifiers. The construction of key signifiers is essential for the establishment of hegemony (Wullweber, 2019). As a result, the researcher initially tried to identify which are the potential signifiers of populism in order to identify what impact these signifiers have on the debate.

Another element that will help us understand the nature and the cause of the signifiers of populism is the central role of language in identity building. Discourse analysis examines

how people express the sense of who they are, who they represent and what they want to achieve through this process (Gee, 2014). Populism is a way to construct social identities. Even methodologically, populism is examined as a constant effort for the establishment and the preservation of a social subject as a collective identity against the collective enemy (Laclau, 2005). Therefore, this thesis will examine how various signifiers of populism are articulated, through the chain of equivalence, around a key signifier and against a collective enemy. Signifiers of populism are all those words and phrases which are used in the polarised narrative in order to illustrate an antagonism between the people and an establishment. In populism, the key signifier and the nodal point is the people or, in general, the social subject that has been constructed (Katsambekis, 2015).

This is the broad conceptualisation of populism's signifiers, and which will be the exact words that will constitute the signifiers of populism in the debate depends on the aims and characteristics of populism in each context separately. Based on the conceptualisation of Greek populism described in the previous chapter, this means that it can be mentioned as the people, non-privileged, progressive, or in any other way identified in the analysis. The establishment, as we have mentioned before, will be conservatism, the privileged, private interests, and generally all discursive forms under the context of anti-rightism. It is important to focus on the anti-rightist wave as this was the main antagonism in the Greek society. Consequently, signifiers of populism are expected to be words and logics which are articulated around this polarisation. Potential populism signifiers, as they can be identified in the Greek populism will be references to popular sovereignty, social liberation, national betrayers, forces of light and darkness, any form of polarisation towards the Right etc. However, it is important to understand how the debate evolves and if these references indeed contribute as signifiers to the articulation of the populist narrative. For this reason, the analysis will be conducted around the articulation of signifiers which construct the social subject against the enemies of it. If the constructed social subject is the key signifier in the debate, it will be a proof for the hegemonic role of populism. After the first analysis, the main analysis was conducted on the map of signifiers that had been constructed. The researcher was seeking for connections between the signifiers and for patterns of actions that result because of them. There was more emphasis on crucial actors, as for example the Minister of Health or the Prime Minister are more important for the analysis compared to a single MP. However, the emphasis of

the analysis was on the flow of the debate, namely what directions does the debate take after the appearance of the various populist references.

Lehman & Tinker (1987) highlighted the importance of social and political discourses in accounting, as the patterns of accounting discourses are highly relevant to the socio-political context. Their argument that accounting should be examined in the basis of social antagonisms is still relevant. Accounting discourses refer to the semiotic use of budgets, costs, savings, efficiency, control, audit, productivity, accountability for performance (Malmrose, 2015). Arnold et al., (1994) argued that we can find in public media more comprehensive information for accounting than the technical reports, especially when we examine the interaction of accounting with society. According to Llewellyn & Milne (2007), accounting is a codified discourse and in contrast to the signifiers of populism, these words will be referred as discourses and not as signifiers. As we have seen, a signifier does not have concrete and undeniable meaning. Accounting might be used differently in different contexts, but the definitions reflect some neutrality and objectivity (Cooper, 1995; Shapiro, 2005). So, the researcher was searching for words or phrases that refer to these concepts.

Accounting discourses and practices can be determined coercively by the state and by the hegemony that the state represents (Cooper, 1995). Goddard, (2002) argued that accounting in public sector is highly influenced by hegemony and it is very likely to participate very closely to hegemony and to ideological and coercive struggles of civil societies. However, in a context with weak accounting, we do not expect accounting to be attached to the hegemonic populism. Accounting does not take a predetermined role, but it depends on the characteristics of the context (Puxty et al., 1987). Therefore, we need to examine how accounting interacts with this regime, and more specifically, when and how it appears in the chain of signifiers of populism. After the identification of accounting discourses, the researcher examined the context in which they were used, what impact they had, and what reactions they triggered. It is important to understand that accounting needs to be examined in relation to hegemony, as an accounting discourse might be in conflict with the hegemonic discourse (Llewellyn & Milne, 2007). If the interests of the hegemonic discourse are powerful, it is extremely difficult for a different discourse such as accounting to change the status of discourses. Especially in a wider political debate about health, there is not accounting jurisdiction therefore, accounting

discourses might be contested by other interests and standpoints (Llewellyn & Milne, 2007).

#### **4.6.3 Interviews**

Through the interviews, this thesis will attempt to identify and explain regularities in people's actions. However, in order to explain these regularities, we need to understand the general context that shapes the beliefs, intentions, influences and understandings of people. Discourse analysis will be used in order to demonstrate how populism was used as a language in order to shape realities, make things significant and enhance regimes of truth. Apart from language, discourses can act as an established mentality which can push into activities. The nature and the width of the activities depend on the context and on the capabilities of the settings in which they take place, and they constitute socially recognisable endeavours (Gee, 2014). Gee used the term activities or practices instead of actions in order to highlight that activities are not just single acts but, they represent a mind-set deriving from larger socio-cultural norms. In order for these practices to take place, first they must be built in a discursive context. Therefore, there is a constant interdependency between discourses and these practices (Llewellyn & Milne, 2007).

Goddard (2002) argued that hegemony can influence working practices and the way in which organisational realities are constructed. Additionally, he mentioned that accounting practices are more likely to be influenced by the ideological aspect of hegemony, rather than by their technical or calculative success. Alawattage & Wickramasinghe (2008) examined accounting in Sri Lanka in regard to political hegemony. They found that accounting was undermined by hegemony, and the role of accounting was confined. Apart from weak accounting, it was interesting that they found elements which were similar to the condition of the Greek State in the 1980s. Political hegemony influenced economic enterprises, civil society and the political state, and it blurred the boundaries of organisational hierarchy. It means that hegemony is not only related to the wide socio-political context, but it can influence organisations, accounting, and accountability structures and relationships. The second empirical chapter is based on the conceptualisation of populism as a political hegemony, and thus, we want to examine the impact of this hegemony in organisations as the direct or indirect mentality that influences people's actions. Populism was mainly expressed through the anti-right mentality and partisan politics; however, data analysis needs to examine in much greater depth the ways in which populism influenced accountability.

The formation of a thematic framework is a dynamic process which begins from the initial contact with the literature and the initial understanding of the main issues emerging from it (Ritchie et al., 2014). For this reason, all data were classified based on the main themes emerged from literature review, themes that shaped the thematic framework that was used for the interviews. Thematic analysis is a broad term which includes approaches to data analysis based on two core processes: defining themes that characterise significant features of the data and organizing them in some kind of structure that represents conceptual relationships between the themes (King & Brooks, 2017, p.4). Theme is defined as distinct and repetitive characteristics of accounts, characterising particular perceptions and/or experiences, which the researcher sees as relevant to the research question (King & Horrocks, 2010, p.150).

Thematic analysis is considered as a better approach than discourse analysis at identifying and analysing specific themes (Moustakas, 1994), however, in this thesis thematic analysis might be considered as a form of an extended discourse analysis. This is because it will not only evaluate the impact of discourses on specific themes, but the nature of the themes depends on the way in which discourses have shaped them. The particular style of thematic analysis this thesis uses is template analysis. Template analysis is a very flexible and pragmatic way of data analysis, which can examine organisational reality from the standpoint of those who are involved in/or affect them (King & Brooks, 2017). Besides, under the context of oral history, template analysis can examine an issue from various perspectives which can emerge in data (Haynes, 2010). Before analysis, a lot of studies that use thematic analysis begin with some standard themes which shape the aims of research. These themes are referred as a priori themes (Kings & Brooks, 2017). The use of a priori themes allows the researcher to shape analysis according to specific criteria, and at the same time, it leaves space for unexpected parameters to emerge. The a priori themes for this study are *accountability* and *political influence*. Accountability is the main concept under examination and political influence examines all the factors that can have impact on accountability, including populism. Populism will not be an a priori theme as there are no direct questions about populism in interviews. Based on the conceptualisation of populism, the intention of this study is to interpret some forms of political influence as the results of the hegemonic role of populism. Therefore, the researcher constructed interviews in a way that they include questions which are related directly or indirectly either to accountability or political influence, or both.

The template of each interview can have slight changes as the themes emerging from each interviewee can be different, especially since they had different positions and experiences (King & Brooks, 2017). Of course, there will be overlaps among the themes emerging from the interviews, and this is important as all interviews end up in specific broad themes. The main steps of template analysis are the following: 1) Familiarization with data, 2) Preliminary coding, 3) Clustering, 4) Producing an initial template, 5) Applying and developing the template, 6) Final interpretation (King & Brooks, 2017, p.26).

As always in qualitative research, the first step is familiarisation with the data. In interviews, it begins from conducting the interviews as it is more interactive process than examining official meetings. The second contact with the data was during transcription. After familiarisation, the first map is constructed through preliminary coding. The researcher identifies elements which can be helpful in understanding and answering the questions of research. These elements are related to the main themes of the study, which means that they include more information about accountability structures and political influence. Clustering is related to the effort to identify and understand overlaps of knowledge emerging from the various perspectives of data. There are interviews with clinicians, administrative staff, directors, academics and politicians. All these interviewees are talking about similar issues with significant levels of overlap. However, despite the overlaps, they are also talking about different sub-themes of accountability and political influence. In this stage, the researcher examined the transcribed interviews, and he identified patterns, commonalities and differences among the interviewees, even conflicting views on similar topics.

This sequence sets hierarchical coding, which is very important for understanding the interdependencies among various themes and sub-themes and the researcher must classify them by giving codes. A code refers to an index that can immediately inform us about what a particular phrase is talking (Ritchie et al., 2014). Sub-themes will be related to the use of accounting (budgets, annual reports, costing, management, and control), accountability within organisations, accountability between hospitals and the ministry, the ways in which political environment interfered (among them partisan politics and the anti-rightism) and any other sub-theme identified in the analysis. For example, an administrative officer of a hospital will talk about accountability in an internal level such as accountability between clinicians and management. A higher executive can talk about accountability relationships between the hospital and the ministry and in this case, there

might be significant information about the influence of the ministry towards the hospital. Consequently, this process will lead to the creation of the initial template.

This template can be broader compared to the intended final template in order to include all aspects in data regardless the importance they might have in the final template. As soon as the initial template is ready, the researcher must go back to the data for further juxtaposition in order to apply and develop the template. There must be check if coding is enough for answering research questions or if there is more information in data which can alter the existing themes. The initial themes that had been identified were confirmed by the final template, and no changed had to be made. There was clear information of the a priori themes, but for the other themes as well. In final interpretations, a summary of findings in each thematic would be very useful. It is the stage of analysis where researcher must make sense through the accounts by leaving descriptive positions. Analysis must be more critical, theoretical concepts must be applied and the researcher has to adopt ideas from the literature (Ritchie et al., 2014). The flow of information was illustrating the nexus of accountability and the impact it had from political influences. Additionally, we must interpret the ways in which the overall picture that we have constructed corresponds to the social reality we are investigating (Dey, 1993). The theoretical framework will be used in order to evaluate the impact of populism on accountability relationships and to what extend political influences in ESY can be labelled as the results of populism. So, the last stage of the analysis included how the various themes that were identified can be interpreted as the results of populism. Template analysis will enable us to have a map with accountability structures from daily organisational practices to the relationship of the hospital to the ministry and to the political environment in general. As a result, the analysis reflected the forms that populism gave to accountability, and how significant aspects of accounting and accountability were shaped in this context.

#### **4.7 SUMMARY**

This chapter presented the methodology that will be used by this thesis. A case study approach has been chosen for theorising a concept such as populism, and because this approach is suitable for connecting macro and micro levels of analysis. The main data that will be used are Parliamentary Proceedings, newspapers reports and semi-structured interviews. The first two will be used for the understanding of the wider political context of ESY and the role of accounting in it. The second empirical chapter will be supported by interviews, and it will examine how the broader political context influenced

accountability in organisational practices. The existence of two empirical chapters required the use of two approaches to data analysis. Discourse analysis is more suitable for examining the macro political environment, while template analysis can make sense of the interviews more effectively. The next chapter will be a transition to the empirical chapters, as it will present the evolution of health sector in Greece and the main features of ESY.



## **CHAPTER 5. THE HISTORY OF HEALTH SECTOR IN GREECE**

### **5.1 INTRODUCTION**

Health has been recognised as a fundamental human right by the Universal Declaration of Human Rights (1948), and the World Health Organization (WHO, 1946) mentions that health is not just the absence of disease but the state of complete physical, social and mental well-being. Especially after the Second World War, health was recognised as a social good, a good that can also contribute to the wider prosperity of society (Papageorgiou and Mpizas, 2013). For this reason, governments have been concerned regarding how the social good of health should be provided to the people. According to Malliarou et al. (2011), the market of health is fundamentally different from any other market where effectiveness is achieved through competition and the producers seek to maximise their profits. Access to health must also be given to those who cannot afford it (Kyriopoulos, 2007). The welfare state is the means that countries use in order to implement social policies. The main aim of the welfare state is to improve the daily well-being of people and balance social conditions by eliminating diseases, poverty, unemployment and educational inequalities (Mpoutsiou and Sarafis, 2013). In this context, European governments started building their health systems. The rest of the chapter will present the main types of health systems, the evolution of health sector in Greece and a detailed description of ESY.

### **5.2 HEALTH SYSTEMS**

European Union has tried to implement to its members norms of democratic behaviour, respect of human rights and some general principles for health services. However, the involvement of the Union in the national health policies remains limited (Gkatsou et al, 2006). Therefore, health policies are implemented in national level based on the needs of each country, through specific structure and organisation which are defined as health system. A health system is shaped based on specific economic, social and political situations and reflect, to some extent, the structure of the society and the way that it is managed. According to Chletsos (2008), a health system is defined as all the subsystems that are interrelated and influence not only each other, but also the wider economic, social, political and cultural environment in which they operate. The main purpose of a health system is the improvement of the health level of the society, and it must be effective and socially just. In other words, it has to produce the best possible health services with the

lowest possible cost and at the same time, it has to ensure equal access to these services for all the citizens.

Regarding the models of health systems, their classification is based on the way of covering the needs of the citizens. There are three main models of health systems: The social insurance system (Bismarck model), the National Health Service (Beveridge model) and the liberal health system (private insurance model).

**Social insurance system:** According to Theodorou et al. (2001), this model was based on Bismarck's model who established, in 1880 in Germany, the first social insurance system. This model is used in Germany and France and the healthcare needs of people are covered on the basis of insurance. Funding is ensured through the contribution of employees and employers. It is considered as a socially just system which covers the citizens universally, health services are provided by both public and private providers and the State intervention is high. The main disadvantage of the system is that the benefits provided to the people are different depending on the insurance fund in which people are insured.

**National Health Service:** Britain is the main representative of this model which was established by Beveridge. The main philosophy of this model is the universal coverage of the healthcare needs, putting health as a human right. Taxation is the main funding source, and the services are provided in primary and secondary level. The main advantage is that this model is based on social solidarity as all people are treated equally. The main drawbacks are the increasing bureaucracy and the existence of long waiting lists (Chletsos, 2008).

**Liberal health system:** USA are using this model and in this system the role of the State is very limited and there are market rules for the provision of health services. The prices of the services depend on the supply and demand relationship and the State covers the cost of the services only for those who are not able to pay for them. It is mainly based on private insurance and as a result, many people are uninsured. The main philosophy of this system is that competition will improve the provided services but according to Chletsos (2008) and Theodorou et al. (2001), this model creates huge inequalities and there are also phenomena of induced demand.

### **5.3 THE EVOLUTION OF HEALTH SECTOR IN GREECE**

Greece has been a nation with long history and with numerous scientists. Hippocrates is considered as the Father of Western medicine and, according to Kleisiaris et al, (2014), his philosophy was based motto healthy mind in a healthy body. He highlighted that it is important to understand the health of patient, the independence of mind, and the necessity of harmony among the individual, social and natural environment. Hippocrates set the cornerstone for the foundations of medicine, developing of medical terms and definitions, protocols and guidelines for the classification of diseases, which are considered the first standards for the diagnosis, management and prevention of diseases (Kleisiaris et al, 2014).

It is evident that the history of Health in Greece has its origins in the ancient world. However, this research will focus on the period which starts from the 1830, when Greece became independent from the Ottoman Empire. The first period is between 1830 and 1949 and covers the period from the Establishment of the Greek state until the end of the Second World War and the Civil War that followed. The second period (1949 – 1983) was influenced by the reconstruction efforts in Europe, while the third (1983 – present) is related to the establishment of ESY and its course over time until the recent financial crisis. However, it is essential to examine health within the wider historical context of the Greek state.

#### ***5.2.1 First period (1830 – 1949)***

The Greek revolution for the independence from the Ottoman Empire started at 1821 and, in 1830 with the help of the Great Powers (Britain, France, and Russia), Greece was recognised as an independent state. The first governor of the new state, Ioannis Kapodistrias was not able to take significant initiatives for the healthcare organisation (Daravesis, 2008). His main concern was to create proper infrastructures to an almost ruined territory, as the economy was in terrible condition. Kapodistrias was assassinated in 1831 and there were not constitutional institutions to ensure the succession status and the political stability in the country. Outside powers who were protecting Greece from the Ottomans decided to establish monarchy, and the new king was Prince Otto of Bavaria. Civil administration was very insufficiently organised but, we notice the first significant initiatives for the healthcare organisation of the country (Thomas, 2014). In 1833, the first healthcare services department is established, which was named Health Department and was in the jurisdiction of the Ministry of Interior (Daravesis, 2008).

Otto was dethroned in 1862 and the outside powers, who wanted to balance their conflicted interests in the area, chose Prince George of Denmark as the new king of Greece. In the last decades of the century there was gradual improvement in the economy and an infrastructure was being shaped (Thomas, 2014). This situation combined with the annexation of more territories to the state created a prevailing belief among Greeks, who believed that they could claim all the territories in the Balkans and the Asia Minor in which Greek populations still live. This vision was named Great Concept (Megali idea) and it was the main political pursuit of Greece for this period (1881 – 1922). Additionally, there are also constitutional amendments, which were in the direction of democratisation and thus, along with the king there is also a Prime Minister who is elected by people (Thomas, 2014). The Great Concept remained the dominant political target and thus the expenses of the state focused on securing human resources and other resources for the army. As a result, health sector reforms remain stagnant and there are reductions in the amounts spent for public health (Daravesis, 2008). The consequence of the above was the involvement of Greece in the Balkan wars (1912 – 1913) and in the First World War with the Allied Powers, in which Greece achieved the annexation of more territories. The constant wars and the population movements made necessary the intervention of the state for improving public health and social protection.

Greece continued the war against Turkey even after 1920 in order to claim more territories in the Asia Minor but, Greece was completely defeated in 1922 and this resulted the immigration of hundreds of thousands of people to the Greek State, increasing thus the burden for providing healthcare services and benefits to the immigrants, and to the remaining army and their families (Gkatsou, 2006; Daravesis, 2008). As a result, the first ministry of health is established in 1922 (Kondilis, 2009). The following governments proceeded to consecutive dichotomies, repeals and reconstitution of the Ministry in their effort to cover the increasing need of the population, without a realistic and long-term plan. According to Kondilis (2009), health policy in Greece was not a priority for the state, and the only exemption was the aid towards the immigrants and the relief actions because of the wars. For example, in 1928 dengue fever affected 1.3 million Greeks and the government asked for the assistance of the Community of Nations, which highlighted the necessity of Greece to improve the healthcare services of the country. The hospital care was substandard, as there were mainly small regional hospitals with low quality

services. In 1937, the government passed legislation for the establishment of hospitals from the union of the existing in order to improve the quality of the provided services.

Regarding social insurance, there are various small funds based on various professional groups, with no connection to each other. In 1934, by the dictatorial government of Metaxas, we notice one of the most important reforms in the history of the Greek State, the establishment of the Social Insurance Institution (IKA from the Greek initials). The foundation law initially wanted to unite all the funds, but this initiative caused a lot of reactions from social groups who did not want to lose the privileges that some funds could provide. The situation of the fragmented social insurance remains even today. Historically, IKA is the main social fund in Greece, having insured the most Greeks citizens in it and it is the main contributor of the health sector on behalf of social insurance (Kondilis, 2008).

During the Second World War, health sector was tasked with huge burden, because of the destructive consequences of the war. In 1941, provisional government hospitals were established in order to provide emergency services, but most of these hospitals continued to operate even after the war. However, in 1946, Civil War broke out. The war ended in 1949, the casualties were huge and the level of health of the people suffered a fatal blow. These wars resulted in the completed destruction of the State and the need for funds and restructuring was urgent (Kondilis, 2009).

### ***5.2.2. Second period (1949 – 1983)***

The period after the Second World War is characterised by the efforts for the reconstruction of Europe based on the humanistic values of the welfare state and on the economic aid from the United States. Greece was given, by the Marshall Plan 1.7 billion in economic aid and 1.3 billion in military aid between 1947 and 1960 (Thomas, 2014). As a result, the intervention of outside powers in Greek affairs remained high. The economic condition of the country was significantly improved from 1950 until 1972, as the GDP was increased by 8 percent and the infrastructures of the country were expanded (Sakellaropoulos, 2011). According to Kondilis (2009), this was reflected in the level of health of people mainly because of the improvement in the living conditions, rather than from improvement in the healthcare services that were provided to the people.

The social insurance was also expanded, as the insured people in IKA were 1.43 million in 1981 from 357.000 in 1950 (Kondilis, 2009). Additionally, in 1961, the Agricultural

Insurance Organisation (OGA) was established in order to provide insurance coverage to the rural population of the State and to the people who live in small towns. However, the contribution of the insurers and the services provided to them were characterized by inequalities. Nevertheless, researchers like Lahana and Theodosopoulou (2001) stated that the development of the welfare state in Greece was very slow and, in the same context, Chalkia and Varaklioti (2015) argued that welfare state started being developed in the 70s.

Regarding health policies since 1950s, there were scattered legislative actions which were not fully implemented preventing in this way the establishment of a universal health system. The most important efforts were made in 1953 by the conservative government which provided the decentralization of hospital sector through a single body, and in 60s during the military regime with a plan which proposed the establishment of a National Health System. However, these efforts were considered as socialistic and they were not implemented, due to the extremely conservative approach of the ruling powers. According to Ifantopoulos (1988), the political reluctance for the establishment of a universal, sufficiently funded and staffed health system led to the rapid growth of the private sector. More specifically, for the period 1963 - 1976 the number of private hospitals was increased by 37.8%, while public hospitals were increased only by 2.6%. Nevertheless, this growth of private health units was not done through a specific planning and regulations (Kondilis, 2009) Sakellaropoulos and Economou (2006) mentioned that in health sector there was a complex system of public, municipal and private institutions which preserved inequality in access and offered expensive services, while the quality of the services was not guaranteed.

### ***5.2.3. Third period (1983 – present)***

This period is signalled by the establishment of the National Health System in 1983, which is considered, by all the researchers, as the greatest reform in the history of the health sector in Greece. ESY was established in 1983 by the socialist government of PASOK in an effort to promote the development of the welfare state in Greece. However, this social-democratic effort came very late compared with the other European countries. The establishment of ESY coincided with the global rise of neoliberalism (Regan, Thatcher) and the challenging of social-democratic policies. Additionally, there was financial crisis during the period of the establishment of ESY which imposed on

governments to implement policies that would be in the direction of reducing public expenses (Kondilis, 2009).

The main target of the system, as stated in the founding law, was to provide all citizens with universal healthcare services, regardless their economic, social and political background, through a national, uniformed and decentralized system (Chletsos, 2008). For this reason, the government increased social expenses and tried to decrease the private healthcare units. Regarding decentralization, the legislation provided that the country would be divided into 9 Health Districts in order to improve the administrative structure however, this was never fully implemented, and the system was very centralised from the beginning (Kalaletsis et al., 2013).

The Greek health system is characterised as mixed in terms of the general characteristics of health systems globally. It is a hybrid between the insurance system (Bismarck's model) and the national health system (Beveridge model), as healthcare services are provided by both public units and by insurance bodies. Furthermore, funding comes from insurance, taxation and private expenses as well (Chletsos, 2008; Kondilis, 2009; Siskou et al., 2008; Rekleiti et al., 2012; Sakellaropoulos and Economou, 2006). ESY is a part of the social protection system of Greece which has many specificities. According to Sakellaropoulos and Economou (2006), the Greek system approaches the Southern European social model (Spain, Italy, Portugal) which also includes elements from Bismarck and Beveridge models. These countries have some common characteristics in the environment in which they exist as their public sector is inefficient, industrialisation was late, we notice political instability, and high levels of corruption. In terms of social policy, this system is based on labour, and on contributions by employees and employers. Family is a major protection mechanism and pensions are the main way for social transfers. There are not any mechanisms for fighting against poverty and social exclusion, and there are not adequate infrastructures for social dialogue (Mpoutsiou and Sarafis, 2013). All the above highlight the fact that the development of the welfare state in Greece was not done on the basis of rational targets and specific needs.

The establishing law of ESY provided that healthcare services should be provided in two levels: Primary and Secondary Healthcare (PHC and SHC). The PHC is related to services that do not require hospitalisation and they have preventive, diagnostic and therapeutic nature. It is provided by health centres, outpatient clinics of hospitals, insurance

institutions and private doctors. Secondary healthcare refers to the situation when the patient must enter the hospital in order to receive healthcare services (Maniou and Iakovidou, 2009; Chletsos, 2008). However, Maniou and Iakovidou (2009) also mention that there is a third level of healthcare which refers to more specialised services such as the treatment of rare diseases and the promotion of medical research.

In the context of PHC, the establishing law of ESY envisaged the institutionalisation of family doctor who would refer the patients to secondary healthcare but, the legislation was never fully implemented despite the efforts of several reforms through time. In Greece there was never a uniform, stable and consistent policy with defined objectives for the development of PHC. Compared to the other European countries, the main disadvantage of Greece is the absence of family doctor (GP) who is considered as the traffic controller of the health system, and this was highlighted, in 1994, by a foreign Expert Committee which was responsible to make a report for the problems of the Greek health sector (Sotiriadou et al., 2011; Gianasmidis and Tsaousi, 2011; Kondilis, 2009).

Concerning secondary healthcare, Gogos (2011) mentions that hospital is the institutional core of every healthcare system. According to the literature, the hospital sector was in the centre of any health sector reform which managed to prevent people from turning to private hospital services. The establishing law included all hospitals of the country to the new system but, it did not change anything regarding their funding mechanisms. Additionally, it did not make the necessary investments for new equipment and the insufficient development of the PHC turned all the burden to the hospital sector (Theodorou et al., 2001).

Regarding the recruitment processes, we notice a huge increase in the labour force but, the processes were not a result from rational planning. There was uneven distribution of doctors across the country and without proper performance evaluation measures (Theodorou et al., 2001). Additionally, clinicians could not work both as private doctors and within ESY, so they had to choose one of these, and this situation caused a lot of reactions on behalf of the doctors. Some doctors were not prevented from this legislative prohibition, and they continued working privately, thereby enhancing underground economy (Apostolides, 1992).

Regarding the funding mechanisms, ESY has three ways of funding: Government Budget (general taxation), social insurance (insurance funds) and private expenses (individual



income or private insurance. Through time, a lot of fluctuations are noticed in the participation rates which are not in a context of specific policies and objectives (Rekleiti et al., 2012). Theodorou et al. (2001) mention that the funding system of the system has inadequate structure and organisation, without institutionalised regulations and properly established mechanisms.

To begin with Government Budget, it was historically the main funding source of public health services since the establishment of the Greek State, and in the context of ESY, it mainly funds the hospital sector. The sources that Government Budget provides to health sector can be classified to 6 categories of expenses: 1) coverage of the annual budgets of hospitals and health centres (salaries, operating expenses etc.), 2) investments for buildings, equipment etc. 3) training and research, 4) coverage of expenses for the promotion of public health, 5) costs of central administration and 6) coverage of deficits of insurance funds (Theodorou et al., 2001). According to Kondilis (2009), the main part of the Government Budget funding comes from indirect taxation, and this creates inequalities to the distribution of the tax burden. The distribution of funding throughout the country and per level of health care is not a result of a collective planning but, it is an unregulated and without criteria process.

The second source of funding is social insurance and more specifically, the insurance funds. The main characteristics of social insurance are the fragmentation of bodies, the complex legislative framework, the serious organisational problems and the existence of inequalities regarding the provided services. All the above characteristics are result of the temporal structural weaknesses of the Greek State. A typical example of these problems is the existence of 36 insurance funds in 2006, and this number remains historically at the same level despite some unsuccessful efforts for consolidations through time. In addition, the existence of a huge number of insurance funds created inequalities on the provided services, as each fund operates under different rules. The biggest insurance funds are IKA, OGA and OAEE (insurance organisation of freelancers) (Theodorou et al. 2001). All the other insurance funds operate based on smaller occupational categories (Kondilis, 2009). The funding of social insurance comes from contributions from employees and employers, and by contribution from the state (Rekleiti et al. 2012). Insurance funds make contracts with public or private providers of health services, and they compensate them based on the daily hospital expense for public providers, and on the cost of treatment for private providers. Additionally on some occasions, insurance funds are not only the

financiers, but also the providers of health services directly to their insured people through health units.

The third funding source is related to expenses from the individuals. Such expenses in Greece are one of the highest in Europe, even though ESY was established in order to provide free healthcare services. These expenses are mainly for primary healthcare services for private doctors and diagnostic centres which do not have contract with ESY (Rekleiti et al., 2012). These expenses are also very high within ESY, and it can be attributed to a series of factors such as the un-development of the system, the existence of fragmented bodies, the low quality of services and the existence of a great number of private diagnostic centres which try to exploit the weaknesses of the public system (Theodorou et al., 2001).

According to Kondilis (2009), the main problem of the system is its inability to identify the exact amounts of health expenditure. Some of the methodological issues that he refers is the lack of proper evidence for the expenditure structure by funding source, level of healthcare and by disease. Any information that has been published through time are based on estimations with distinct difference between them. Additionally, expenses for treatment of immigrants are not recorded, and the underground economy cannot be evaluated even though it is intense. Another problem has to do with the pharmaceutical expenditure as it is calculated based on the supply and not on the demand, and the medicines that are consumed in hospitals are recorded on hospital expenses and not on pharmaceutical expenditure.

In 1990, the conservative party of New Democracy won the elections and wanted to implement liberal policies, similar to those that were implemented in other European countries. The government tried to reduce the public sector, while enhancing competition in private sector. The first measure for the implementation of these policies was the establishment of contribution of insured to the cost of treatment (Kondilis, 2009). However, despite legislative initiatives, the nature of the system remained the same but in the direction of slight reduction of public spending. In 1993, PASOK returns to power, but it did not change in large extend the policies of New Democracy. Besides, the forthcoming entry of Greece into Eurozone imposed fiscal stability without large increases in public spending. Thus until 2009, we notice efforts towards ensuring the sustainability of the system but, public spending remained disproportionate high.

According to Siskou et al. (2008), the total health expenditure had a steady increase from 1990 to 2008 and some years it had the highest increase among the countries of OECD. Nevertheless, this was mainly for employing new staff and increasing salaries within the system, and not for improving infrastructures and services. There were also reform efforts that tried to improve the structures of the system however, they faced huge reactions from various social groups (Gkatsou, 2006; Papadopoulos, 2011). Therefore, every reform was displacing the burden to future generations.

In 2009, Greece was hit by the economic crisis, which revealed the deeper problems of the Greek economy and forced it to be under the control of external institutions (International Monetary Fund, European Central Bank and European Commission), through Memorandums of Understanding. The GDP was decreased by 25% in 2013, the unemployment reached 28% and the number of uninsured people was 2 million, while the percentage of people who live below poverty line was more than 35%. Health sector has also been affected by the crisis as, for the period 2009-2012, the health expenses were reduced by 5.4 billion Euros (23.7%) (Kaitelidou, 2014).

The policies that were impeded to the health sector, by the Memorandum, contain two parts. The first is related to measures for the improvement of efficiency and the implementation of structural changes, measures which were necessary before the crisis. However, the second refers to direct fiscal measures which do not take into consideration the qualitative nature of the costs. The Memorandum provides for the reduction in health expenses as percentage of GDP and this focuses on reductions in pharmaceutical expenditures, expenses for the operation of hospitals and expenses for social insurance (Kaitelidou, 2014). Additionally, the crisis increased the demand for public healthcare services because, despite the economic restraints, they can be covered to some extent, by the insurance funds and taxation. This increased the pressure in the, already inadequate, system for being efficient (Maliarou and Sarafis, 2012).

Concluding, the system is described as successful regarding the primary target as it managed to give access to people who were previously excluded for various reasons (Chletsos, 2008; Sakellaropoulos, 2011; Sakellaropoulos and Economou, 2006; Apostolides, 1992; Maniou and Iakovidou, 2009). However, it is characterized by a series of problems which question its sustainability through time. The development of the health system has been significantly affected by the basic characteristics of the society and by

the mentality that prevailed in public administration. According to Chletsos (2008), the client-patronage relationships have influenced the health system, and the suffocating dependency on each political power deprives the system from administrative and organisational autonomy. Additionally, there are still some inequalities in both access and services as citizens are insured in different funds. Generally, the system had a lot of structural problems mainly because of the non-implementation of the legislation, the moral issues, the inability of the system to implement successful administrative policies and the inability of the system to successfully manage its costs (Boursanides et al, 1992; Gogos, 2011; Siskou et al, 2008; Maniou and Iakovidou, 2009; Kakaletsis et al, 2013; Chatzipoulidis, 2004; Gkatsou, 2006; Rekleiti et al, 2012; Chletsos, 2008;).

The nexus of the problems of ESY is very complex as there are problems that come from different perspectives such as the political, ethical, structural, legislative, administrative, economic, accounting, etc. These problems resulted in the gradual depreciation of the system through time, they decreased the quality of the provided services, and they impaired the social character of the system. The problems that derive from the political environment have to do with the involvement of the state which treats ESY as a means to penetrate to society in order to exploit its social nature for political reasons. Additionally, there is not the political will for any significant reform because of potential political costs, and thus the burden is passed on future generations (Chletsos, 2008; Sakellaropoulos and Economou, 2006; Sakellaropoulos, 2011; Mpoutsiou and Sarafis, 2013; Gkatsou, 2006).

The ethical problems exist through the whole structure of the system, and they are connected with the client-patronage mentality that the political system has established. There are phenomena of illegal fees, underground economy, corruption and a lot of reactions by the society in any reform that could harm the interests of a social group (Gkatsou 2006, Apostolides, 1992; Papadopoulos, 2011). The structural problems appear in many forms and in many segments of the system. First of all, there is not a proper Primary Health Care which could control the entrance to the hospital sector. Additionally, the decentralisation, that the initial law provided, was never fully implemented. Moreover, there are a lot of different insurance funds and institutions which operate with different rules, and they created inequalities to the provided services and bureaucratic issues. There is also technological deficiency and lack of proper investments, even though the building and the equipment are very old, as any investment relies on political considerations (Gogos, 2011; Siskou et al, 2008; Gianasmidis and Tsaousi, 2011; Maniou

and Iakovidou, 2009; Kalaletsis et al, 2013; Sotiriadou et al, 2011). Regarding the legislative problems, we notice retractions of the legislative actions as there is not a single legislative framework, but mainly decrees and circulars which do not regulate the function of the system properly (Kalaletsis et al, 2013). Regarding the administrative problems, the system is characterised by uncontrolled and unregulated function, administrators just focus on their own administrative issues and not at all to the clinical work. However, there are not clear definitions of the duties and jurisdictions of the administrators and these result in the lack of rational management through the system (Gogos, 2011; Boursanides et al, 1992). The economic problems of the system result from all the above issues as there is not proper allocation of resources, the costs are very high and there are no efforts to control them, and there are a lot of deficits which are covered by the Government Budget, thereby aggravating the economic situation of the country (Chletsos, 2008; Gogos, 2011; Chatzipoulidis, 2004). The next chapters will be the empirical chapters, beginning from the wider political context in which ESY was operating.

## CHAPTER 6 THE POLITICAL CONTEXT OF ESY

### 6.1 INTRODUCTION

The aim of this chapter is to present the wider political context in which ESY operated, how populism shaped the debate, what was the role of accounting and how accounting was influenced by the political context. First of all, there will be a presentation of the main political landmarks of Greece in the 1980s, as well as some background information about the central economic figures of the country. The first table includes the elections that took place after the fall of the dictatorship, until the temporary fall of PASOK from power:

Year	PASOK	New Democracy
1974	13.58%	54.37%
1977	25.34%	41.84%
1981	48.07%	35.88%
1985	45.82%	40.85%
1989a	39.13%	44.28%

Table 1

Because of the electoral law, ND needed 3 elections (1989a, 1989b, 1990) in order to be able to form a government. However, after a 3-year governance from ND, PASOK came back to power for the following 11 years (1993-2004), proving its political dominance in Greece, despite the death of Papandreou in 1996. Andreas Papandreou (1919-1996) was the absolute and uncontested leader of PASOK in the 1980s and of course he was the Prime Minister for the period 1981-1989. For the same period, ND had two leaders. Evangelos Averof (1910-1990) became leader after the loss of 1981 and the resignation of the outgoing Prime Minister Georgios Rallis. Averof resigned after the defeat in European Elections of 1984 and because of his health problems. Konstantinos Mitsotakis (1918-2017) was the new leader of ND, and he was elected as Prime Minister in 1990. Mitsotakis was a liberal rather than a right-wing conservative politician and his leadership in ND revived his old vendetta with Papandreou.<sup>1</sup>

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<sup>1</sup> Before dictatorship, Papandreou and Mitsotakis were members of the same party (Centre Union), under the leadership of Papandreou's father. In 1965, Georgios Papandreou had fierce

Regarding the general performance of PASOK in Government, GDP in 1981 was 9.204\$ per capita. It had a slow and steady growth, and in 1989 it was 12.803\$ per capita (OECD). Until 1981, Greek GDP was at the average of OCED countries, while during PASOK's administration, it was slightly lower than the average. The debt as percentage of GDP had significant increase every year, as it was 26.9 at 1981 and 60.3 in 1989 (IMF). Additionally, Greece had one of the highest inflation rates in Europe (OECD). For example, in 1986 it was 23%, while the average rate for OECD Europe was 5.3%. Drachma, the Greek currency was devaluated twice in the decade, 15% in 1983 and 15% in 1985. According to Kazakos (2001), the macroeconomic management of PASOK was based on a very expansive fiscal policy, with short brakes. He refers to a statement from OECD, which mentions that Greece sharply increased public deficit. One of the main reasons was increased public spending for salaries and for the generous social policy (Kazakos, 2001). The government, in order to address this problem, imposed a stabilisation program with some austerity measures (1985-1987). Even Papandreou himself, in a radio interview in 1989, admitted that in the first years of his administration, the Government crossed some boundaries which should have been watched out. However, he said that crossing these boundaries was a political choice, because emphasis had to be given on economic inequalities and on social policy. It led to 2 years of austerity as a corrective action, but it was a demand from society. He said that the country had been ruled by the Right for decades, therefore, the demand for social justice should be vindicated (source: <https://www.youtube.com/watch?v=M9p9t0auR-c>).

In the Ministry of Health, 5 members of PASOK served as Ministers. It is evident, from the press of the period that the Ministry of Health was one of the most difficult Ministries, as all Ministers had to deal with the significant historic problems of health in Greece and also with a huge number of strikes from doctors<sup>2</sup>. As a result, it was not easy for the Ministers to withstand the pressure. The most influential Ministers were the first two, Paraskevas Avgerinos, and especially, Georgios Gennimatas who is considered as the Father of ESY. Apostolos Kaklamanis was Minister of Health until the 2<sup>nd</sup> of July 1989.

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conflict with the King, who wanted to interfere to political affairs. Papandreou resigned from Prime Minister and Mitsotakis participated in Governments formed by the King. Since then, Mitsotakis was labelled as a renegade, he joined the centre-right party after dictatorship, and his election as the leader of ND revived the personal vendetta between him and Papandreou. This was an extra element that increased polarisation in the 1980s.

<sup>2</sup> The term doctors will be used as a general description of medical profession. In hospitals, the most common term is clinicians.

Minister	In office from
Paraskevas Avgerinos	21/10/1981
Georgios Gennimatas	14/01/1984
Georgios Magakis	05/02/1987
Ioannis Floros	23/09/1987
Apostolos Kaklamanis	18/11/1988

Table 2

Last but not least, Newspapers had crucial role in the 1980s as it was the major information source. They were divided to PASOK and ND supporters, they were taking ideological sides and it was clear that they were contributing to polarisation. Their front pages were either triumphant news for the party they support, or an accusatory one for the other party. The researcher realised that a lot of times, the opinion of the other party could be presented in a negative way, or even totally omitted, by the newspaper. For example, the main title of one very popular newspaper, after PASOK's victory in 1981, was "WE WON" (Avriani, 19/10/1981). Generally, newspapers closer to PASOK adopted an anti-Right rhetoric and they were trying to present ND as the party of the establishment which has no contact with the people. For example, the newspaper TO VIMA (7/6/1981) published an article in which it mentions that the government made 5 coups in order to suppress the doctors. The rest of the chapter follows evolution of ESY in a chronological order.

## 6.2 PASOK BEFORE 1981 AND HEALTH AGENDA

According to Avgerinos (2013), who is a founding member of PASOK and the first Minister of Health, the party during its' first years was a sum of multiple ideologies. The cohesive elements were the charismatic personality of Papandreou, the anti-Right wave which wanted social change, and the expectation of power. The rapid rise of PASOK as a party that will claim power created the need for PASOK to propose a governmental agenda. The program for health should be adjusted to the current condition of health, which was in very low level. The poor level of health was something that everyone agrees on (literature and interviewees), besides, even politicians of ND in the parliamentary debate admitted that they could not offer high quality health services. Of course, they were claiming that they did their best, but it was not enough because of the historical and structural problems of health sector, and because of the urgent priorities in other sectors such as economy and national defence. Newspapers were mainly focusing on foreign



policy, on the forthcoming accession to the EU, and on the removal of the coup remains from the State. Health was not a main issue during the period 1977-1981, although there were some small and frequent publications about problems from various hospitals around the country.

### ***6.2.1 The doctors***

There were concerns from doctors who were asking for improvements in hospital sector, and in Health in general. As a result, doctors went on strike for multiple times and this is the most common theme for the next 12 years as there will be an enormous amount of doctor strikes. The doctors were highlighting the need for increase in public spending for health and the need of the establishment of a uniformed public healthcare provided, along with better organisation and planning for health. On the other hand, they were always asking for better working conditions, better education and better salaries. The president of Panhellenic Medical Association (PIS) said, in an article that, the demand and the cost of health services are constantly increasing, therefore, the State should have the responsibility for providing healthcare to the citizens, as health is a social good. He mentioned that there is lack of public investments for health in Greece and health policy without specific planning, which lead to unnecessary expenses and over-costing. He also said that the State does not care for public health, and it exploits the plethora of doctors in order to regulate health through supply and demand (TO VIMA, 16/01/1981).

It is evident that during this period (1977-81), some doctors were trying to give some ideological and political characteristics in the debate about health. For example, one doctor wrote an article in which he accused the Minister that he deceives both the doctors and the people (TO VIMA, 12/7/1977). In the following elections, he was elected as an MP with PASOK. The same happened with the president of EINAP (union of hospital doctors from Athens and Piraeus). He was one of the most important unionists during that period, and at the same time, he was member of Health Department of PASOK and later an MP and Deputy Minister of Health. He was asking for better salaries for the doctors and equal and free healthcare for the people. Additionally, he said that administration is in the hands of ignorants, and he asked for reorganisation of hospitals in terms of the administrative and nursing aspects. He was always asking for increase in public expenses for health, and for the establishment of a uniformed healthcare provider, which has to be socialised and decentralised (TO VIMA, 18/10/1977).

These proposals were the same as the proposals of PASOK, so there was an emergence of a block of doctors, who were trying to promote the ideological agenda of PASOK. Sissouras (2012), who was one of the most important members of the Health Department of PASOK during that period, mentioned in his book that the members of the party were articulating political speech in unions, based on the ideological-political nature of the partisan agenda. For example, in one of their strikes, hospital doctors apart from their usual demands for increased health expense, better salaries, establishment of a health system etc., they blamed the government for supporting private monopolies and having anti-democratic policy. Besides, in the elections for the unions of doctors, the opposing factions were directly and officially connected with the political parties. For instance, in April 1981, in the elections for Medical Association of Athens (ISA), Papandreou complained about interference from the State of the Right in order to manipulate the results (TO VIMA, 18/04/1981).

### ***6.2.2 The first effort for a major reform***

In September 1979, the Minister of Health announced his plan for the reorganisation of health. The main parts were the establishment of a Health Council, emphasis on Primary Healthcare with the creation of 150 health centres, and the institutionalisation of hospital doctors. PASOK said that these proposals are incomplete, 150 health centres are not enough, and that the government wants to make favours to private clinics. This plan never became legislation, and it was not even discussed in the parliament. According to the parliamentary debate of the following decade, the perception of PASOK was that the plan was rejected because of reactions from within ND, who were blaming their Minister for having a Marxist, rather than liberal plan. It is correct to some extent as a politician from ND said that the Minister was co-operating exclusively with people from PASOK, and he was ignoring very capable scientists from ND (pol34).

However, it is evident from the newspapers (close to PASOK) that PASOK and doctors were extremely aggressive towards the plan. The association of PASOK's doctors accused the government of doing nothing to control private sector and they said that doctor's opinion was never asked for the plan. In particular, they said that in the proposed Health Council, the doctors and the people, the most important stakeholders are missing. According to them, the solution would be a significant increase in health expenses, the uniformed healthcare of all Greeks through a National Health Institution, which should be socialised, self-managed and it would be able to provide equal and free healthcare to

the people (TO VIMA, 26/9/1979). Similarly, hospital doctors also argued that public expenses should be increased, and they went on strike against the plan claiming that it is authoritarian, anti-popular and monopoly-friendly.

### **6.2.3 The program of PASOK**

In May 1980, PASOK published its program for Health. The introductory statement mentions that “the context, which has been tragically formed by the State of the Right, is calling us for a radical change of the whole health sector” (PASOK, 1980, p.1). It also mentions that this program is a framework for targets and choices, and the measures for the implementation and cost parameters are still under process. “In this country nothing is working in a right way, therefore, there is an intense problem in health of the people. The obligation of the State for health protection has been deliberately ignored by the Urban State. Expenses are not directed to social needs but, private sector is allowed to define the way in which healthcare will be provided to the people” (PASOK, 1980, p.1). The main pillars of the program were: health system, outpatient healthcare, hospital healthcare, protection of vulnerable groups, human resources, training of staff, medicine, and health expenses. For every part, the program was presenting the “current” condition and the proposals of PASOK for each part, under the title “THE PROGRAM OF CHANGE”. Of course, the current condition was described in a very negative way.

Sissouras (2012) said that this program was not a technocratic approach but, it was mainly a political proposal. Regarding expenses, the program provided tables which show that Greece was in the last position among European countries at public expenses for health, and additionally, the people had disproportionately high contribution through insurance. “However, even if health expenses were doubled, nothing would change in this institutional context. A direct and radical change in health is urgent and PASOK promises a health system that will not obey to the rules of profit. Instead, it promises that every citizen will have no anxiety for disease, disability and anility. Every citizen, regardless his socio-economic position, and his residence place will have the same right for equal and high-level health and social care. And we assure everyone, that all these will be exclusive obligation of the State” (PASOK, 1980, p.6).

PASOK proposed the socialisation of health through a National Health System. “A health system would improve the performance of health sector and it would contribute to the rational allocation of resources” (PASOK, 1980, p.16). The program also highlights the importance of decentralisation, which will lead to better planning, and it will make

management more effective. Therefore, emphasis was given on establishing proper planning and control mechanisms, and mechanisms that will provide comprehensive evidence to the system. Later, the program refers to the need of the establishment of a primary care network, the need of hospitals to increase their facilities, equipment and staff, and make better allocation of beds. For hospital management, PASOK promised the implementation of methods that will increase the performance both in terms of medical services and economic function. A school of health management will be established in order to provide hospital with educated staff and additionally, Boards of hospitals will be formed by experts of health, representatives of hospital employees and representatives of local governments.

In 26/7/1981, the newspaper TO VIMA published the governmental program of PASOK. The elements of the health program are repeated and there is emphasis on the statement that the State of the Right ignored the obligation of the State for people's health, and as a result, health was commercialised in a context of exploitation and antagonism. "3% of GDP for health expenses is very low. And of course, the program for hospital reorganisation will need expenses. However, it has been made clear that protection of health is among the top priorities of the government". PASOK promised that citizens will participate in control and implementation of health policies. Similarly, there will be decisive participation of employees in hospital management.

The response of ND's Minister of Health, to an agenda imposed by the constant collaboration of PASOK with doctors in order to create a polarised context where the need for change and more public expenses is highlighted, was not the decisive implementation of his plan. Instead, he promised that health expenses will be increased (TO VIMA, 27/7/1980). In December 1980, in the parliamentary debate about State Budget for 1981, he made particular reference to the accusations regarding the social policy of government. In fact, he argued that the Budget increases health expenses for 31%, compared to the 20.4% increase in the General Budget, and as he said, it is a proof for the emphasis on health. He also defended the performance of his government for the whole period of its administration (1974-1980), as health expenses were always being increased with higher rates than the General Budget or the GDP. Therefore, he concluded that in no way was his government anti-social but, it was quite people-friendly instead (PP, 19/12/1980).

#### ***6.2.4 Before the elections***

In 15/10/1981, 3 days before the elections, Papandreou had his last public speech in the centre of Athens, and hundreds of thousands of people attended (source: <https://www.youtube.com/watch?v=oJ9G9PmIJ7k&t=221s>). He might have made a brief reference to health however, this speech was very indicative of the political style of PASOK and of the populism it was deploying. He was trying to present the main points of PASOK's program but, the speech was articulated around signifiers of populism, because the main argument was that PASOK can bring a much-needed political change to the people who have continually been suffering by the Right. Besides, the main slogan in the stand behind Papandreou was "PASOK in Government, the People in Power". The very first phrase of Papandreou was: "This is not a political rally. It is the feast for victory, for the liberation of our people, who have been ruled tyrannically by the Right for decades. The people, democracy, peace, and change have won! And the people will end the political life of the partisan State of the Right. And we will lay foundations for the great course of our Nation and our people towards change" .... "New Democracy is not going to be saved after its common course with far-right. For some years, the Right pretended to be a conservative European party, but it has become as we have known it from the past. Tonight, the Right goes to the side-lines of the political history of the country. The upcoming election is the great crossroad of our Nation and our people. There is opposition between change and conservatism, national independence and foreign dependence, growth with wilting, democracy with authoritarianism and the partisan State of the Right. The time for change has come! The time for liberation has come! National, social, economic, cultural liberation of our people, who struggle from 1821 to gain control of their country. In the upcoming elections there is the opposition of the cultural renaissance of our country with alienation, hope with sepsis, truth with lie, morality with corruption. And this battle has already been decided by the Greek people. The people say no more Right".

Later he accused ND of bringing the country in the verge of bankruptcy, because of depression, unemployment, and inflation. "The people believed that the Right had a stable fiscal policy. I assure you, there was never more dangerous and wasteful government for the national resources than ND, especially for the last 2 years. Now we pay the price for the presence of the Right for the last 20 years". He said that the economic policy of PASOK will be based on the active participation of the people. "The great change cannot

happen if the people in every village of Greece do not participate”. “Gradually, we will restructure public expenses. National defence will be the first priority. And then, we have education, health and social insurance”.

He said that public administration has been occupied by the Right and he promised to stop partisanism. “Employees will participate in Boards and there will be experienced administration...Not only technocrats but the people themselves”. He said that the Right built a State suitable only for their own purposes, which is authoritarian, centralised and bureaucratic. “Public servants should not take the blame; it is system’s fault”. Throughout his speech, he was interacting with the crowd. For example, when the crowd was shouting “The time for change has come”. Papandreou replied that “The time for change has come people of Greece. Change is condition of survival of our Nation, if we just think what would happen in the country and the people if this blessed time had not come in order to open horizons for our people and for the Nation”. He made a lot of similar references in his speech and at the end he said: “Greece belongs to the Greeks. The great slogan of the Greek people after decades of vassalage. We call the non-privileged Greeks, all Greeks to say yes to change, yes to the new Greece that we will have with PASOK in government and people in power. We will be faithful, and we will keep our contract with the Greek people”.

### **6.3 PASOK IN GOVERNMENT**

Avgerinos in his first interview as Minister of Health said that the plan of the previous Minister is withdrawn, and the new government will bring a legislation that will give a complete solution to the problems of health. He promised more expenses for health and rapid improvement to the operational problems of the hospitals. Regarding the problematic condition of health, he argued that it not because of the doctors. It is a system that is underpinned by anarchy, bureaucracy and commercialisation of health (TO VIMA, 1/11/1981). The term commercialisation of health will be used very widely in the political confrontation from PASOK as the central problem of health.

#### **6.3.1 Public administration**

One of the first legislations of the new government was for Public Administration. With the 2<sup>nd</sup> article, the positions of General Directors in public organisations are abolished (Law 1232/1982). In hospitals, General Directors were the executive directors, as the Boards did not have executive responsibilities and they were formed by people of recognised prestige without particular knowledge of health issues (Economopoulou,

2016). The Explanatory Memorandum of the legislation mentions that it was necessary for the simplification of administration structures in order to make public administration more effective. “Experience has shown that the existence of such positions leads to unnecessary bureaucratic processes and made administration dysfunctional” (p.1). In the Parliament, the competent minister (Ministry of Presidency) argued that this legislation reorganises public administration because, “the Right built its partisan State for the 1/3 of the century, and one of the main demands of the Greek people is to destroy this State” (PP, 20/1/1982, p.697). He said that General Directors were the partisan way of ND and generally, he talked in a much-polarised style, blaming ND and the Right for causing a lot of problems to the country. Few months later, Papandreou referred to this law in the cabinet meeting. He said that public administration was organised based on the antagonisms and the interests of the Right, and now public sector is less centralised and less bureaucratic (TO VIMA, 6/7/1982). Avgerinos (2013) mentioned in his book that his immediate response in 1982 was that this would create chaos in hospitals, and hospitals should be excluded by this. “By abolishing General Directors, we politicised public administration. It was a mistake” (p.161). For the same topic, interviewee pol28 said that these directors were replaced by General Secretaries, who were partisan members appointed directly by the party. Thus, he said, the public administration was partisanised. “How can it be democratic innovation? We had people who were useless, dangerous and uneducated to set public administration”. He said that General Directors had these positions mainly through hierarchy and merit. “There could have been some influence on them by the Right, but they were not partisan employees. They evolved in hierarchy based on their value”.

There were wider concerns regarding public administration and in 11/7/1982, there was an article in the press, which invokes a politician, who said that the State does not have managers to run public organisations. He said that regardless of the intentions of the government, public organisations are run by politicians instead of managers (TO VIMA). However, Papandreou promised, in a public speech, popular participation in the public sector (TA NEA, 16/5/1983). Similarly, PASOK’s session (August 1983) decided that public sector does not need modernisation but, it needs socialisation and democratisation. The highlighted problems were bureaucracy and the intimidation of employees from superiors in hierarchy. The session concluded that democratisation and social control are necessary, which can be achieved through a strong union movement (TA NEA, 6/8/1983).

### **6.3.2 The Central Health Council (KESY)**

In August 1982 we have the first legislation for health. KESY is established (Law 1278/1982) as the institution with the responsibilities to design, plan, monitor and control health strategy, and to make proposals to the Minister of Health. KESY was constituted by 24 members, 17 were from health background, and 7 from other sectors of the society. The balance in the initial law was 13/11 and the rationale was to promote social participation. However, it was changed after the debate in the parliament in order for more people from health to be included in the process. These 24 members have the duty to elect the president and the vice-president, who have to be doctors. The Explanatory Memorandum, which accompanied the legislation with its submission in the parliament for debate and voting, mentioned that the State is responsible for citizen's healthcare and this responsibility has deliberately been neglected so far. "Health has been commercialised and it was a field of exploitations and antagonisms of private interests" (p.1). According to the Memorandum, the main objective of KESY was "the participation of the people, through representatives, in understanding and recording the needs and problems of health, the choice and proposal of specific measures, the creation and processing of programs, and in planning and implementing of health policy. This participation will be active, and it will not be restricted to a passive acceptance or rejection of specific measures" (EM, p.1).

In the parliament, it was the first debate about health, 9 months after PASOK's victory. It was a reconnaissance debate as both parties avoided to deploy intense polarisation. However, PASOK made reference to the existing bad condition of health sector, accusing ND for this. ND on the other hand, was cautious in their criticism, perhaps because of the short time that PASOK is in government. Regarding KESY, ND was not against the establishment of a central supervisory body, although they voted against the legislation. The rapporteur of PASOK said that health is a right of people and obligation of government, and previous governments of the Right neglected this right in order to serve the interests of doctor's establishment, private clinics and pharmaceutical companies. Regarding KESY, he said that it is the first initiative of the government in order to fulfil its social duty after the popular mandate of October, and it is an effort to plan health under a uniformed political judgment. As for the formation of KESY, he argued that it has to be wider in order to represent the people and the policy must reflect socio-political perspectives.



Avgerinos agreed on the uniformity that KESY can bring, and he highlighted the social responsibility of the government towards the people, who have suffered for years. He made persistent reference to the commitment of the government to the political program, because it has been approved by the people and as a result, he has no right to make any amendments in this program. For KESY, he said that representation of workers is crucial, but these people will not deal with sectors that they do not know such as economics or medicine. So, he distinguished between planning and implementation. ND on the other hand, argued that hospitals have been downgraded during the last months, the legislation is an incomplete initiative and PASOK is a dogmatic government with no plan for governing the country. They defended previous governments of ND, as they claimed that, despite the problems, there have been significant improvements in health since 1974. An argument of ND, that will be major criticism for the next years, is the accusation towards PASOK for partisanisation of the State. It was argued that the target of PASOK, through this legislation which expresses its wider political perception, is the occupation of the State.

In contrast to the Minister, who kept a low profile in the debate without aggressiveness towards the opposition, the most MPs from PASOK set ideological tone in the debate. For example, one MP, after saying that KESY is not a technical body but a representational one, he said that ND cannot want a change in health because it is one with the existing system. The next MP argued that health had deliberately been neglected because, the previous political status wanted the rich to gain more wealth in the expense of the people. He claimed that KESY will contribute to the creation of a new decentralised, participatory democracy. "The interests of the people will not be managed by someone else, but by the people themselves. The previous system was centralised, authoritarian which was deciding for the people, without the people. It was a system that did not allow the people to participate in decision making" (PP 30/7/1982, p.370).

Regarding the role of accounting in this debate, there is debate about planning and control which is related to the nature of KESY. PASOK highlighted a way of operating that aims to promote democratic and social participation and considers the role of KESY as a political process, rather than managerial. ND agreed that the citizens must participate in the processes, but they cannot participate in decision making. However, based on the evidence, it is not totally clear how KESY was planned to operate and which its jurisdictions are. For example, one MP from PASOK said: "We do not consider KESY

as a technocratic body that will support governmental decisions. We want KESY to be a political and democratic body. For this reason, social participation is necessary, the participation of the institutions that pay for health and participation of employees” (PP, 30/7/1982, p.370).

During the debate, both parties agreed that health expenditure is still low. PASOK blamed ND for the minimal increase in healthcare expenses for the period 1977-1981. Avgerinos referred to the global trend of the constantly increasing cost of health services and he argued that his government increased expenses for health significantly, “which shows the priority of the government to health issues” (PP, 30/7/1982, p.357). Avgerinos also criticised the structure of the existing expenditure, claiming that the amount for primary healthcare is very low compared to other countries. On the other hand, he said that there was incredibly high pharmaceutical expenditure, and his government implemented a new way of handling expenses (this is the word he used, without explaining what they did), which decreased this expense by 30-42%. “It is our duty, because we manage public money” (PP, 30/7/1982, p.373). Additionally, the Minister made reference to the very high average duration of hospitalisation, and he said that it has to be decreased. The main point of ND in this context was that the current economic condition of the country cannot allow significant increase in health expenditure. One MP said that the debate should not be only about the expenses but, it should be about effectiveness of treatment and cost, which can be calculated only by staff with special expertise and experience. Another MP of ND referred to the good level of health, despite the problems in hospitals. He replied to the argument of the Minister for the high average duration of hospitalisation by saying that its improvement will only improve the expense. “But health indices are not bad, despite the expensive way of hospital treatment” (PP, 30/7/1982, p.364).

#### **6.4 THE ESTABLISHMENT OF ESY**

Papandreou announced 1983 as “Year for Health” and he said that health of people is the first issue in 1983 (TO VIMA, 17/1/1983). The legislation went to the parliament in August 1983 and Papandreou triumphantly said that equal healthcare is provided for all Greeks, as the government keeps the contract of honour with the people. Additionally, he mentioned significant economic resources will be available for the implementation and he underpinned the decisiveness of the government to implement it (TO VIMA, 11/8/1983). The main pillars of the legislation were: 1) The hospital doctor of full and exclusive employment, 2) The primary healthcare through the creation of health centres,

3) The uniformed healthcare provider with the unification of health sectors of insurance funds, and 4) Decentralisation and social control.

However, the course of ESY to the parliament was not easy these 2 years. Avgerinos (2013) said that the plan for ESY was ready in November 1982, and it was given to the MPs and to the interested parties in order to express their opinion. He argued that there were a lot of reactions against progress, even from PASOK members. Avgerinos claimed that Papandreou was reluctant with the legislation, because of the reactions and he set a committee for the elaboration of the bill. Avgerinos was very displeased with this development, and he argued that the committee was undermining the legislation and him personally. The main reactions were related to 2 issues (Sissouras, 2012). The first has to do with employment terms of clinicians. The legislation wanted them to be under full and exclusive employment in the hospitals. This means that clinicians who had private offices, they had to choose between the hospital and their offices. As a result, the reactions came from senior clinicians who already had a significant network of clients along with their work in hospitals and they wanted to maintain these privileges. In fact, Avgerinos mentioned that one significant Minister told him that with this legislation PASOK will lose the doctors. Unions, on the other hand, were dominated by PASOK, therefore, they were positive towards the legislation. This was also evident from the press of the period, as various unions were only asking for the quick implementation of the legislation, and they were highlighting the need for democratic function of hospitals with elected Boards. The other source of reactions was related to the establishment of a health fund that will unite all existing health sectors of public insurance funds. There were some funds (e.g., banks, journalists, they were called as noble funds) which could offer much better services to their members, so they feared that unification will result the end of their privileges.

#### ***6.4.1 Concerns about the cost***

Before legislation comes to the parliament, the last issue that had to be overcome was the implementation cost. These concerns cannot be evidenced by the press of the period or any other document that the researcher could find. It seemed that newspapers close to PASOK were trying to conceal this issue, as there is only one small mention, which tried to downgrade the issue and has to do only with the salaries of doctors. In fact, Avgerinos said that there are enough resources for ESY and there is only one disagreement with the Minister of Economics in one part of the legislation, which does not mean disagreement

on the legislation in total (TO VIMA, 11/3/1983). The truth was revealed much later by players of that period, among whom is Avgerinos.

The first concerns regarding the cost came from the committee for the elaboration of the bill that Papandreou had set. Avgerinos mentions in his book that the committee predicted an extra cost of 15 billion Drachmas. However, no action was taken for this. Few days before the discussion of the legislation in the parliament, the Minister of Economics objected on the legislation, saying that it very costly. Avgerinos claimed that Papandreou conveyed to him that the Minister of Economics would be dismissed if he had not signed the legislation. Finally, he signed the legislation, and it could come to parliament. Sissouras (2013), who was member of the initial design committee of ESY, said that the cost was never presented to the committee as a parameter that should be taken into consideration. He believes that the reason was that PASOK wanted to avoid any theory claiming that ESY will not proceed for economic reasons.

The Constitution of Greece mandates that every legislation, which results expense in the State Budget, must be accompanied with a report from the General Accounting Office of the State. However, this report was only a simplistic document, which either mentions expenses that cannot be estimated or provides simple calculations, based on the articles of the legislation. For example, Article 4 mentions that there will be new committees and teams for the purposes of decentralisation. The Report states that this cost cannot be estimated because the number of this committees is not clear. On the other hand, when numbers are provided, there is no explanation regarding how these numbers were calculated. The Report concluded that the extra cost for the State Budget will be 11.246.500.000 Drachmas for 1984, and until the completion of the program (in 1990), the annual expense, in 1983 values, will be approximately 49.320.000.000 per year<sup>3</sup>. Especially for the second amount, there is no reference for its calculation. Liaropoulos (2016), who was informal consultant of Avgerinos and participated as a health expert in the preparation of the legislation, argued that costing of the legislation was a very hasty procedure, without considering scientific ways of calculation.

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<sup>3</sup> Based on conversion rates of 1983 (approximately 400 Drachmas to 1 Pound), these amounts are approximately 28 million and 123 million Pounds respectively

#### ***6.4.2 Social control***

As it has been mentioned in previous chapter, legislation was not fully implemented and ESY suffered from various problems. Social control, however, was a very a very controversial concept as it was balancing between democratic and partisan participation. It was an aspect of ESY and public administration in general, which was systematically highlighted as an institution that will increase popular participation and democratise the State. This thesis considers social control as a very important parameter of partisanism, and it had crucial role in the perception regarding public administration, and therefore, in the context in which accounting operated. Popular participation was one of the main slogans of PASOK before the elections. When PASOK came to power, social control was the way in which, popular participation in Public Administration and State affairs will be accomplished.

In health, the first effort for social control, as we have seen in previous section, came with the establishment of KESY. The Explanatory Memorandum of ESY refers to the institutionalisation of decentralised democratic procedures in decision-making. According to Article 9 of the legislation, hospitals will be managed by Boards of 5 or 7 members (depending on bed capacity). The 5 members Boards will be constituted by 1 elected representative of doctors, 1 elected representative of other employees, 1 appointed representative from local government, and 2 appointed by the Minister of Health. As for 7 member Boards: 1 elected representative from doctors, 1 from other employees, 2 appointed representatives from local government, and 3 members appointed by the Minister. In both cases, the head of the hospital will be the Chairman of the Board or else the president of the hospital, who will be appointed by the Minister, and he is responsible for coordinating the function of hospital and exert audit towards the staff. Under the board, there will be 3 equal departments: Medical, Nursing and Administrative. Based on the Explanatory Memorandum, the purpose of this article is to include employees in hospital administration, because they have knowledge of the specific issues. The presence of local government is for the representation of local's society interests, and the appointments by the Minister will ensure the participation of people with skills and experience in management. "These procedures concretise popular participation in democratic planning and in social control of health services, and they ensure that the values of equality and justice, in planning and implementation of health policy and in the

allocation of human and other resources, will not be influenced by various interests. This change is crucial for the establishment of the socialisation of health services” (EM, p.18).

In the parliament, PASOK made constant reference to social control, underpinning the decision of the government for popular participation. It was presented as a concept which will set the people as participants in procedures for their own problems, and they will be responsible for the function and management of hospitals through democratic processes. The Rapporteur mentioned that “The responsibility of State (for healthcare provision) will be implemented through a uniformed, representational, democratically structured and socially controlled National Health System, which will ensure the participation of citizens in every process, from prioritisation to function and auditing of the system” (PP, 23/8/1983, p.1338). The second rapporteur made similar reference: “The Greek people have the opportunity to participate in planning of health policy and at the same time, they have the right to monitor and control the implementation of this policy” (PP, 23/8/1983, p.1356). Avgerinos said that social control will be achieved through decentralisation and “socialisation of health means that social bodies have the responsibility of system’s development and control” (PP, 23/8/1983, p.1392).

#### ***6.4.3 Polarisation in parliament***

The debate for ESY started at the 23rd of August and it was a landmark for the parliamentary debate, as it defined the arguments and the polarisation that both parties used for the rest of the decade. The Explanatory Memorandum underpinned from the beginning the social sensitivity of the government in order to fulfil its obligations regarding the contract with the people, which was signed in 1981. It highlighted the need for the socialisation of health, through a National Health System that will provide all Greeks with universal and equal healthcare. It also argued that the purpose of ESY is based on the interests of the people and not on the interests of a class or an oligarchy. In a chronology of the evolution of health sector in Greece, the memorandum mentions that the previous system created a context which was favourable for commercialisation and privatisation of health. “The dominance of private initiative created a mentality in the State against the provision of social benefits to the people” (p.9). So, according to the memorandum, the results were the inequality in services, the centralisation of decision-making processes, and the anti-economic function with low efficiency, waste of resources and uncontrollable expenses.

In the parliament, PASOK's speakers made constant reference to the socialisation of health and to the obligation of the government towards the people, beginning from 18th October 1981. There were consistent references to change and to the non-privileged Greeks, the two main signifiers of PASOK all these years. They argued that the government was in line with its election promises, and by this legislation which has been approved by the people, the people will be provided with better healthcare services. By using very emotional phrases, PASOK systematically followed a rhetoric of demonstrating the social sensitivity of the government, being able to understand the problems of the people and implement policies that aim to serve the people's needs. ESY was described as one of the first steps towards the socialist transition of Greece, as a demand of the people and as a revolution for the people, which recognises health as a social good that cannot be provided based on profit rules. Avgerinos said that the establishment of ESY was a social, historic and political need, and he underlined the will of PASOK to cover this social deficit. "The previous governments are responsible, in the consciousness of the people, for this social deficit, for this historical disrespect towards the most basic social obligations" (PP, 24/8/1983, p.1405).

This is indicative that a main feature of PASOK's rhetoric was polarisation towards ND. In fact, a constant argument was that ND's difference with PASOK was not the reasonable one between a socialist and a conservative party. On the contrary, PASOK argued that ND is far from the social and political becoming, and especially, far from the needs of people. They referred to the previous status which could not, or even did not want to, improve healthcare and they blamed ND as the party who wanted to serve the interests of private sector, senior doctors and health monopolies. They claimed that it was not only a consequence of procrastination, but an ideological choice of ND, because they are against popular struggles that can change social status. Additionally, they mentioned that welfare state was targeted by the neoliberal Right, and by the framework created by the Urban State, which favoured the commercialisation of health. For example: "The State imposed by the Right had an anti-social nature and therefore, we had a careless State in front of the injustices against poor Greeks...ND is in favour of a society of differences, where the few will have privileges even in front of death" (PP, 23/8/1983, p.1381). Generally, PASOK blamed ND for trying to represent the few and health establishments against the interests of the people. Avgerinos mentioned that Conservatism, for 160 years, refuses any progress in health, and change is the fundamental commitment of PASOK, while

ND's is the preservation of current status. "You disagree in the ideological aspect, and this is reasonable, as this is our main point of separation. Neoliberalism aims at the abolishment of the welfare state and the absolute dominance of private sector in healthcare services" (PP, 24/8/1983, p.1393).

New Democracy characterised the legislation as totalitarian, illiberal, Marxist, ungrounded, a bait for the partisanisation of health, and the government as dangerous for the people. Additionally, they argued that ESY is very expensive and there is no substantial research regarding implementation cost. The rapporteur of ND said: "Filled with honesty, sincerity and with a sense of responsibility towards health of Greek people, we denounce this legislation as hasty, ungrounded, inapplicable, anti-democratic, anti-popular and generally as destructive for health, and for these reasons, we will vote against it...The Government has to understand that it is putting health of Greek people in danger through this legislation" (PP, 23/8/1983, p.1347). Compared to previous debates in parliament for public administration and KESY, this time it looked like ND had an agenda, an object for polarisation. Besides, the debate took place almost 2 years after the elections, so any grace period was already over.

Polarisation started immediately, namely, from the decision of PASOK to bring the legislation in the parliament in the summer session, instead of the plenary session<sup>4</sup>. ND talked about a parliamentary coup and blamed PASOK for not allowing the people to be fully informed for government's intentions about health. Another argument was that the people will no longer have the opportunity to choose their doctor and they will be allocated to a random doctor without being able to change him or to seek for a second opinion. Moreover, ND argued that if the government insists on prohibiting hospital doctors from having private offices, then the doctors will seek for illegal payments within the hospital, as their income will be significantly lower. Therefore, according to ND, this will result that good doctors will not be interested in joining the system, because it will not be giving them financial incentives and they will have to be accountable to partisan members of PASOK. Regarding the unification of health sector of public insurance funds, ND said that the government wants to confiscate the properties of people. This argument triggered intense confrontation as PASOK blamed ND for caring only for the few (the percentage of people insured in privileged funds is referred as less than 10%) and they

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<sup>4</sup> It means that the legislation can be discussed and voted only by the 1/3 of the MPs.



said that the government will proceed ESY with the 90% of the people. Averof, the leader of ND, blamed PASOK for ignoring dialogue and deceiving the people. For the proposed legislation, he said that it is full of ambiguities and omissions, it will not improve healthcare and it will decrease the overall level of services as it will yield a downward equation.

A central pattern in the discourses, not only in establishing legislation debate but also through the whole period, was a blame game between the parties, who were accusing each other of the condition of health sector and for the various problem in any field. Of course, there is significant level of overlap with the arguments described in the previous paragraphs. This pattern was expressed in a polarised context of petty political conflicts, rather than in a way of promoting productive debate. In fact, the whole debate was articulated regarding who provided better health services to the people, and who was disastrous for the people. Actually, the defence of ND to their administration was very often resulting the excessive reference of PASOK to ND as the representative of establishments. It was mentioned before that PASOK regarded the previous governments as responsible for the condition of health. They used phrases such as commercialisation in order to give ideological and political characteristics to this conflict. Therefore, it was evident that they were not only seeking to blame a previous government for the operational problems and the lack of a uniformed system, but they were connecting these problems with people who were suffering from the Right. PASOK claimed that the results were the dominance of private sector and, the public sector suffered from lack of coordination, centralism, unequal geographical distribution of services, illegal payments, lack of equipment, buildings and staff, which resulted huge discriminations and inequalities against weak classes.

The answer of ND in these arguments were that ESY was the plan of ND's government with some few alternations which made it worse. They claimed that the problems of health are result of PASOK's policy, because it has partisanised health sector, delays all work in progress and has no plan for health. They argued that ND improved health services during their administration and PASOK only wants to mislead the people. For instance, Avgerinos said that the health issue is discussed in the parliament with a 30 year delay and there can be no comparison now with any previous status, because there was absolutely nothing. He claimed that hospitals look like pre-war hospitals, with portable beds in corridors and rural areas were let without doctors. Right after Minister, the

parliamentary spokesman of ND accused the Minister of referring only to ND, misleading the people in this way from the real problems of health, which have been worsened these 2 years. Averof argued that if PASOK says that it will establish a health system, it is a joke, as the government did nothing in these 22 months, apart from creating problems. There were constant mentions from ND to works which were delayed by PASOK and particular mention to 3 University Hospitals, which were almost ready in 1981, and their contracts were cancelled from PASOK so there will be significant delays, according to ND, which will afflict the people.

#### ***6.4.4 The role of accounting***

PASOK's position was that the constantly increasing cost of health is a major reason for the necessity of a public system, as there must be no risk leaving any citizen without healthcare. The main perception was that only public sector could control the increasing healthcare expenses because of the existence of some establishments, which want to create induced demand and increase their profits. Additionally, there was an opinion, according to which some services might be inefficient in private terms, but the State does not have the right to deny them to any patient. The 2 rapporteurs of PASOK made some brief reference to an inefficiency problem, which was created from the existence of an unregulated system, combined with insufficient public expenses. They presented it as one of the consequences of the problems that were caused by the ideological choices of the previous status. In fact, the second rapporteur said that PASOK has increased public expenses for health significantly, both as a percentage of GDP and as a percentage of State Budget.

Regarding ND, the cost of ESY was one of the main arguments, it was used in the polarised context, and it contributed to the creation and enhancement of polarisation. They claimed the government is mocking the people, that there is no economic research behind the legislation, and they disagreed with the cost provided by the statement of the General Accounting Office, claiming that it is significantly higher. "The General Accounting Office is not a typical process. It must avoid copying the statement of Ministers. It must be a guarantor and deal with issues substantially" (PP, 23/8/1983, p.1378). Additionally, regarding the sources of funding: "We made a question, which is still unanswered by the government and the Greek people are waiting for this answer. Where will the government find money in order to implement this bad for the people system?" (PP, 23/8/1983, p.1342). Similarly, "We could never imagine that there would

be a legislation of that importance, without the parliament and the people knowing which will be the implementation cost” (PP, 23/8/1983, p.1374).

However, arguments about the cost were also used in the blame game of polarisation. For example, ND mentioned that the government is not able to manage public organisations efficiently and leads them to significant deficits. For example, the rapporteur of ND blamed PASOK for giving money for partisan members in hospitals, instead of giving them for the health of the Greek people.

Against these arguments, PASOK said that “facing the economic cost and the responsibility towards the Greek people, the government made the revolutionary choice. It is a political choice of PASOK, and the people are with us” (PP, 24/8/1983, p.1389). Avgerinos blamed ND’s concerns for the cost as speculation in order to terrify the citizens. He referred to the previous unregulated status, which was not giving enough amounts for health, and he said that there was no control over the expenses. He said that every expense for ESY has already been considered in the long-term plan of the government. Additionally, he mentioned that the best way to control health expenses is to prevent people from needing health services, by improving social conditions. Within hospitals, he argued that there should be social control over doctors, who are the main regulators of health expenses. For hospitals, he provided some amounts that were given to hospitals for repairs and equipment and operational expenses from 1980 to 1983 (the totals are aprox. 650 million in 1980 and 1.8 billion in 1983). On the other hand, he argued that the 1980s is a period of globally increasing health cost, but the priority of the government for health expenses is the difference between PASOK and ND. “We want to establish a system that will satisfy the needs of citizens, instead of a system of competition that regards disease as an object for transaction. ND insists on the lie that there is no money, because they want to preserve the previous status, namely, they want the citizens to pay for their healthcare” (PP, 24/8/1983, p.1401). He said that the funding source will be the increase in GDP and the redirection of public expenses towards social benefits. “This redirection is evident if you have a look at the Budgets of the last 2 years” (p.1401). Additionally, he said that the government is determined to increase all health expenses and he considered this as indicative for the level of health services that PASOK wants to provide to the people.

ND insisted that the Minister said nothing regarding the sources of funding and additionally, he provided no timeline for the implementation of the system. They blamed PASOK that the expenses are going to partisan members, and they argued that the projected economic environment will not be suitable for an expensive system. An MP said that PASOK has a false perception regarding the statement that health is a social good which does not comply with the rules of the market, because health services always have a cost. And if the State Budget is not balanced, then the people will have to pay much more for ESY through taxation and through the devaluation of currency. Therefore, he claimed that if the government does not control the expenses of health, then, the cost will be increased, and he provided services will be downgraded.

ND had some contradicting statements regarding the expenses of their government, because in some cases, there are mentions that ND was not able to increase health expenses due to other priorities. However, in order to reply to the arguments of PASOK that the increase in expenses is the proof of the sensitivity of the government towards the people, they changed their rhetoric and said that they also increased expenses. Averof accused PASOK of stopping funding in works in progress of some hospitals and he said that, in 1974, health expenses were 12 billion, while in 1981, they were 64 billion. “267 billion for the 8 years. It shows that we did a lot. When PASOK can present work and expenses for health as we did, then we will be able to say what we did and what they did” (PP, 25/8/1983, p.1463).

Right after the speech of Averof, Avgerinos asked to speak, and he only referred to the accusation regarding the cessation of funding in hospitals. He published a statement with hospital funding for improvements which started before the elections of 1981. According to this table, PASOK provided more amounts than what ND did. “In 10 years, ND gave 59 million, and we are giving 235 million so far” (p.1466). In this way, polarisation created a pattern in the rest of the debate, which is related to the demonstration of public expenses. Few minutes later, the Deputy Minister of Health said that the State shapes public spending on social policy. “As for the resources, it is disrespect to the people if we tell them that we do not have money for their health. The redistribution of resources is obvious and this year, we give priority on health. We are asking for transferring expenses to health, we will not impose extra tax on the people” (p.1471). “As for the resources, don’t worry, we will not loan from IMF as someone from ND said. But this is what you want. You want us bound by our Western allies like the old times” (p.1473). Right after

the Deputy Minister, the parliamentary spokesman of ND insisted on polarisation by accusing the ministers of making lectures by not saying which will be the implementation cost and funding source.

## **6.5 THE IMPLEMENTATION PERIOD (1984-1987)**

Papandreou, in October 1983, said that health has been the priority of the government these 2 years and the legislation might have been voted but, healthcare is still in very low level and there must be actions for it. Avgerinos mentioned that there can be no timeline for the improvement of health, and it will take years for change to be visible. However, he said that it is evident that PASOK has increased significantly the expenses for hospitals (TA NEA, 14/1/1984). Avgerinos wanted to establish positions for doctors throughout the whole country in order to staff the hospitals. Then he had a conflict with hospitals doctors, who massively wanted to remain in Athens. He blamed EINAP for representing the interests of the Right instead of those of the people. In the press, even newspapers close to PASOK were publishing articles from doctors, who were blaming the State for following the undemocratic practices of the Right. The government was blamed for having non-merit criteria in recruiting and for doing nothing to improve the condition of hospitals. In order to overcome the crisis of doctor strikes, Papandreou decided the change the Minister of Health (TA NEA, 12/1/1984).

### ***6.5.1 Gennimatas in the Ministry***

Georgios Gennimatas, who was a central and very popular member of PASOK, was appointed as the Minister of Health on 17 January 1984. He was described as a pragmatist and dynamic politician, who could have the prestige in order to succeed in the implementation of ESY. Immediately, he calls the doctors to dialogue, he promises to satisfy their demands, and the strike takes an end. The demands of the doctors, apart from taking better positions in hospitals, were the increase of hospital funding, and the establishment of democratic structures and function in hospitals, and the nationalisation of some private hospitals (TA NEA, 14/2/1984). The truce lasted for less than 2 months, and clinicians went to strike again by asking better salaries, new articles for association for hospitals and a clinician-friendly and people-friendly ESY. Gennimatas said that he will meet the demands of doctors and health expenses will be increased.

A new polarisation was flowing from doctors as this was evident by the elections in unions of doctors. The representatives of PASOK were claiming that the Right wants to prevail in order to fight ESY. They blamed ND's organisations as those who want to serve

the private interests, and Averof on the other hand blamed PASOK for downgrading health services. Gennimatas replied that health had been commercialised by the Right. Finally, ND won in most unions and Averof said that ND will change ESY with a better system. The government said that Averof has every right to side with establishments against the people, but the people are safe because there is no chance for a return of the Right, because the people remember the Right very well. Additionally, PASOK said that ESY has been approved by the people and it will proceed for the people despite the victory of the Right. Averof blamed the government for antidemocratic behaviour because of the heavy defeat. He claimed that health was downgraded because of partisan administration, non-merit criteria, recruitment without planning and waste of resources (TA NEA, 2/5/1984).

Gennimatas, except some references to senior doctors, wanted to be cautious in public debate towards clinicians. However, the press close to PASOK was accusing some doctors of representing interests and being against ESY. Even within unions, there were different opinions as EINAP was still under PASOK's influence and the other unions were closer to ND. For instance, EINAP said that ESY is undermined due to concessions to the Right, and the chairman of Medical Association of Athens (ISA) mentioned that the latest elections in union have shown if the doctors want ESY (TA NEA, 3/2/1985). The gradual decline of PASOK in the unions will lead to a collaboration between ND and the communist party, which will confront the government multiple times through strikes, and it will attempt to manipulate the evolution of ESY.

The period of Gennimatas has been characterised for the expansion of ESY in terms of health centres, hospitals and equipment. According to Sissouras (2013), he managed to gain significant increases in health expenses from the State Budget, despite the programs for stabilisation of economy which brought some austerity measures (1985-1987). Sissouras also argued that the policy of Gennimatas mainly focused on hospitals and clinicians. Gennimatas has been blamed for succumbing to the demands of clinicians, thus making them dominant in hospitals. The consecutive strikes of clinicians caused fears in PASOK that a continuous confrontation will undermine the ESY project and at a general level, it might have political cost for the party. According to the long-term plan of PASOK for health, clinicians who were already working in public hospitals would be evaluated by the committee established by the KESY law. However, the vast majority of

these clinicians wanted to remain in Athens and the process of evaluations led initially a lot of clinicians out of ESY. For this reason,

Gennimatas established the so-called “personal positions” for these clinicians and kept them in the hospitals in Athens. As a result, a lot of positions in other places of Greece could not be filled. Generally, Gennimatas was blamed for using partisan and clientelistic criteria in the recruitment of clinicians in ESY, which was conducted without taking into consideration the geographical needs of the system (Nikolentzos, 2008). Another initiative of Gennimatas was related to the salaries of clinicians, because the law for the salaries of public servants was restraining the increases that could be given. In order to satisfy the demands of clinicians, he paid them for overtime they did not make. As a matter of fact, these payments were institutionalised for the next decades, and they constituted a paradox yet official way of the State to provide unofficial increases to clinicians. Gennimatas seemed to believe that ESY cannot proceed without their strong support and the result was clinicians to become the most powerful stakeholder of health, and thus, they had increased freedom within the hospitals with limited evaluation of their actions. This led to the establishment of a term which describes ESY as a “clinician-centric” system. It is a term with universal acceptance among health stakeholders and it will be very important for the purposes of his thesis.

### ***6.5.2 Escalation of polarisation***

In July 1984, there was the first legislation from Gennimatas. However, it was a minor legislation which was seeking to regulate some operational issues of hospitals, among which the Minister now has the right to restructure the Boards of hospitals. The various stakeholders of health did not pay much attention to this legislation and ND voted in favour of the legislation. The debate in the parliament was very short, however, it was a dynamic appearance of Konstantinos Mitsotakis, just few days before his election in the leadership of ND (1<sup>st</sup> September 1984). At that time, he was the parliamentary spokesman of ND, and he polarised an initially calm debate. At first, he expressed his respect towards Gennimatas and he made a personal attack to Avgerinos. He complained about the public television (there were only 2 public channels until 1989) and he characterised it as a fascist television, which is totalitarian and undemocratic. For health, he said that it has been downgraded the last 3 years due to partisanism, non-meritocracy and inability to proper management. He claimed that PASOK created the confrontation with doctors because of its dogmatism. As for ESY, he said that it will fail because there is not a proper

financial background, and he also said that for 1983, PASOK did not give a single Drachma, instead, the budgeted expenses are lower than before. Regarding the planned nationalisation of hospitals, Mitsotakis opposed because, as he said, whenever the State interfered, things got worse. He claimed that private administration and management are better and more successful choices.

Polarisation brought polarisation from Gennimatas too. Regarding the comment of Mitsotakis for nationalisation, Gennimatas said that ND's only plan is to take power back from the people. He defended the policy of PASOK these 3 years and he blamed ND for the commercialisation of health. In the context of polarisation, Papandreou blamed the Right, in an interview, for the bad condition of health. He said that the government is aware that ESY is going to be costly, but he is decided to proceed, despite the cost (TA NEA, 18/11/1984). Mitsotakis led ND to the elections of June 1985. These elections have been described as the elections of absolute polarisation and society was divorced into the "forces of light" (PASOK) and the "forces of darkness" (ND) (Pappas, 2001, p.97).

Gennimatas might have been cautious with the doctors, but he was very aggressive towards ND and he escalated polarisation, causing in this way, more polarisation on behalf of ND. In an interview, he argued that there is no delay in the implementation of ESY, but the only delay is this of a government willing to serve popular interests, instead of perpetuating the dominance of the ruling class, which was in control even of health. For clinicians, he said that they just did not understand what ESY wants to do and he claimed that the government focused on the economic support of health, and soon there must be focus on the economic benefits of clinicians. For ND, he said it is responsible for the problems of health, they propose nothing as opposition and they are only interested in taking the power back (TA NEA, 24/2/1985).

Moreover, the existence of the "blame game" was also evident as there were frequent reports on newspapers for petty confrontations between ND and, mainly, Gennimatas. In the parliament, after his mild first appearance, Gennimatas gave intense ideological characteristics in the debate. Even the debate for the State Budget of 1985, where Ministers of Health rarely speak and when they do, they briefly refer to the figures of the Budget for health, Gennimatas attacked ND, and this created further tension. He blamed ND for fighting in the field of numbers instead of politics, and for using the numbers in order to present a false image. The Minister had a fierce conflict with the parliamentary



spokesman of ND, even with personal accusations. Once again, the debate was articulated around the concepts of blame game and the competition regarding who spent more for the people. Gennimatas repeated the accusations for the partisanisation of the State by the Right, and for commercialisation and abandonment of health.

ND claimed that the Minister is trying to deceive the people, they blamed PASOK for hostile and undemocratic behaviour towards people who do not support PASOK, and above all, they complained about the constant effort of the Minister to monopolise the sensitivity towards the people. Gennimatas indeed was using a rhetoric that PASOK is the only party close to the people. As for the debate around the Budget, there was some conflict regarding the reliability of information, and especially, regarding the interpretation of the amounts. This was integral part of the polarised debate and once again, accounting elements were used for polarisation purposes. Gennimatas said that the government is giving more amounts for health, but health units will operate more efficiently than what ND claims. “It is not possible for these accounting numbers to overturn all the aggregated problems within 3 years” (PP, 20/12/1984, p.3107). ND argued that they were giving more amounts for health as percentage of the Budget and the increase in PASOK’s Budgets is nominal and result of the inflation.

In December 1985, there was the main legislative initiative of Gennimatas’ era (Law 1579/85), which aimed to specify some of the provisions of the establishing legislation. This law mainly focused on the working relations of clinicians, and it institutionalised the “personal positions” which were described previously. In the parliament, polarisation dominated the debate once again and it was evident from the beginning with the decision of the government to bring the legislation as an urgent legislation<sup>5</sup>. Gennimatas said that this process was followed because the legislation regulates very important issues for clinicians. Additionally, he said that the legislation is urgent because it must specify the expenses provided by the State Budget for 1986, and the MPs must be aware of what they vote for and if it can be done with the expenses provided by the Budget. A very indicative feature of the “blame game” is that Gennimatas said that ND is responsible for the urgent process as they institutionalised it in the constitution of 1975, and they provided to the government the ability to bring a legislation under the urgent status.

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<sup>5</sup> It means that the legislation must be discussed and voted within 4 days.

The parliamentary spokesman of ND replied that the government deliberately does not allow the MPs to discuss the legislation and the Greek people deserve better information on legislations. Regarding the reason of budget, he said that these expenses should be budgeted one year ago. “Besides, the report of the General Accounting Office of the State mentions in most of the cases that the expense cannot be defined. Thus, the reason that the Minister mentioned is not valid” (PP, 9/12/1985, p.2203). Once again, the report from GAO was in the same pattern as it was in the establishing legislation. In most of the articles, it was either mentioning that “the expense cannot be estimated” or it was providing a simple calculation.

The debate focused on the doctors and on their unionists. Regarding clinicians there was an already known disagreement of parties regarding the full time and exclusive employment of clinicians, and now there was also confrontation regarding the evaluation of clinicians and the criteria it follows. As for the unions, there were significant reactions on behalf of them, and a blame game took place regarding who is behind the stance of unions and whose interest they serve. PASOK was blaming ND and the communist party as the instigators of the strikes in order to harm ESY and the government. Few hours before the debate in parliament, Mitsotakis made a statement that ND has no commitment to ESY. He said that ND is a deeply popular party, in contrast to the government, which deprives the right of choice from citizens and wants to turn clinicians to typical civil servants (KATHIMERINI, 9/12/1985). During the debate, PASOK blamed ND for this statement. The rapporteur of PASOK said: “Behind the statement of Mitsotakis is the well-known medical establishment. But ladies and gentlemen, commercialisation of health can be no longer. We all have lived, the people have lived the exploitation of the sick from doctor (PP, 9/12/1985, p. 2205) ...“ESY is an achievement of the people. It is fine if ND is not committed on ESY. The people are de-committed by ND and this is a profit for the people and for health (p. 2208). Another MP said, the measures that Mitsotakis wants to implement in health is privatisation. “We tried privatisation and it failed. It did not provide healthcare to the people” (p. 2312).

The debate carried similar features to the previous parliamentary debates as it was articulated around the point of who is closer to the people and who is against the people. Additionally, there were constant mutual accusations for the problems of health and for corruption issues. The rapporteur of PASOK accused ND and unionists for fighting the interests of the people, when they fight ESY. He said that ND should not fight the

clinician of “full-time and exclusive employment” and Gennimatas in this context said that ND wants the full-time and exclusive exploitation of patients through commercialisation. Gennimatas blamed ND for ignoring the constitutional obligation of the government to have exclusive responsibility of people’s health. He was always using very emotional rhetoric with frequent references to the people and references to the responsibility and sensitivity of his government towards them, to change, to socialism, to humanism, to social control and to social participation. On the other hand, he was very aggressive to ND and his main slogan was the commercialisation of health. Before 1984, it was a term frequently mentioned but, Gennimatas highlighted it as the main signifier of his confrontation with ND. At the end of his speech, he said: “ND disagrees on ESY because they believe in commercialisation of health. We will guard the health of people and we believe in it. Always from PASOK and always on change, I will support ESY” (PP, 9/12/1985, p.2219).

The rest of PASOK clearly followed this rhetoric of Gennimatas. For example, one MP said: “The vast majority of the privileged is coming from your party, because you are the party of the economic oligarchy. You have to admit it” (PP, 9/12/1985, p.2236). Similarly: “We understand the stance of ND towards ESY. ND is totally consistent to its ideology and to the interests it represents. Your political position has been the commercialisation of health...During the long governance of the country by the Right, health was deliberately turned to a place of commerce. It was a political choice of the Right, which gave health of people to organised interests. Any delay in ESY is nothing in front of the 40 years of the Right...You have to know that ESY, this huge change, this change in healthcare of the Greek people, it was the political proposal of PASOK to the people. ESY was one of the main pillars of the political proposals of 1981 and 1985. Therefore, any effort for the overthrow of ESY is an effort which turns directly against the interests of the Greek people” (p. 2308).

ND, on the other hand, was hostile to ESY in a sense that it is not a system, as PASOK claims. Instead, it was argued by ND that ESY is an illiberal setting, which is only regulating some working conditions of clinicians, it introduces partisanism in health and, it materialised some minimal and unplanned improvements in terms of buildings and equipment. The parliamentary spokesman of ND, who had the leading role on behalf of ND in this debate, said that PASOK has downgraded hospitals both managerially and scientifically. There were frequent mentions to the urgent status of the legislation,

accusing the government of wanting to hide the condition of health from the people. However, the main accusation of ND against PASOK was articulated around the non-existence of planning for health and especially, around the partisanisation of the State and health. Additionally, there were also the constant references to ND government, which had health in better level than PASOK. For example, the parliamentary spokesman of ND: “This is the healthcare you have provided to the Greek people. But unfortunately, you have created a different image. The people are suffering from your system, their health is suffering. But, when you refer to the people, you must respect them and tell them the truth” (PP, 9/12/1985, p.2220). He also said that despite the declarations of the Minister for popular participation, no class of the people was ever asked to participate in the design and implementation of this bad system. As for the accusations for the commercialisation of health, he said that “ND supports a free system, and we passionately declare it to the Greek people. We are in favour of a system, which is people-friendly and clinician-friendly, and it will give the right to the patient to choose his doctor and his hospital, and it will give the right to clinicians to work as free people. What PASOK wants can be implemented only in totalitarian regimes, where there no free economy and no constitutional liberties. You want to impose an illiberal health system to the people. Therefore, there is no blame to the doctors and to the people for the reactions” (9/12/1985, p.2223).

This legislation did not have an important parameter in terms of accounting, such as the implementation cost of the establishing legislation in 1983. According to the statement of the GAO, there will be some extra expenses for some new positions established, but in general, the legislation was regulating working issues of clinicians. As it was mentioned previously, there was confrontation regarding the urgent status in relation to the expenses and the report of the GAO. A lot of ND MPs referred to this issue and to the quality of the GAO’s report, blaming PASOK in this way for irresponsible economic policy and for no planning regarding the funding of ESY. For funding, PASOK MPs replied that funding comes from the restructuring of public expenses towards the social needs. Regarding the report from GAO, an MP from PASOK said that it should mention the expenses only when the calculation is possible, and GAO must not be obligated to provide a number. “A different interpretation of the constitution would mean the humiliation of the parliament, as GAO would have a superpower by the inability to calculate the expenses, which would obstruct any legislative initiative of the government” (PP, 9/12/1985,

p.2330). Last but not least, there was also the pattern from PASOK to demonstrate the increase in health expenses. Gennimatas mentioned that these expenses were for investments and for the increase of services.

Gennimatas stayed in the Ministry until the 5<sup>th</sup> of February 1987 and health was one of the main targets of ND against the government. Gennimatas was trying to bargain with the doctors, whose unions were strongly influenced by ND, creating difficulties in this way in Gennimatas' work. The last appearance of Gennimatas in the parliament took place in 27/1/1987 on the occasion of a question of ND. It was a question from an MP regarding an alleged lack of planning in ESY and once again, it was a process of counterclaims in a polarised context. ND's MP blamed the government for the debasement of hospitals and ruthless partisanism in health. "What the government calls as ESY is only a mechanism for the professional stagnation and the downgrade of clinicians, and at the same time, it equalises downwards the total of health services" (PP, 27/1/1987, p.3027). He also claimed that there is no economic planning as GDP grows dimly and it will not be able to fund the increasing needs of health.

Gennimatas replied that the questioner knows nothing about health, which was inadequate during ND's period and now, the Right wants to bring health back to the private sector and to the status of commercialisation. He also said that there is only democratic sensitivity instead of partisanism and now there can be no comparison with the past, which past brings bad memories to the people. "We wanted to make a peaceful revolution, such as ESY, for the sake of the people" (p. 3036). "ESY is a system which meets the expectation of the Greek people, and it cares for the health of the Greek people, not for some who want to speculate at the expense of the people...Instead of philanthropy, we prefer the humanism of the State, the Welfare State, a society of solidarity" (p.3044). The blame game that followed turned the debate, once again, to who is closer to the people. The parliamentary spokesman of ND prompted the Minister to be closer to the people and the Minister replied that he is every day with the people and he acts only for the interests of the people. This feature is very indicating regarding how these debates are shaped when there are references to the people, as it was a cycle with countless examples in every debate.

Gennimatas, throughout his service in the Ministry, was not only using highly emotional rhetoric towards the people, but also, he was passionately demonstrating his achievements

in the Ministry. However, we could say that he was exaggerating, as he was insistently demonstrating achievements which were not carried out, at least in an effective scale. Computerisation of hospitals, biomedical technology and the Research Centre for Health are indicative, because they refer to specific measures, instead of a broad political and performative evaluation of Gennimatas' era. Through the interviews, the researcher found out that computerisation of hospitals did not take place in mid-1980s as the Minister claimed, but it happened in the mid-1990s. As for biomedical technology, in December 1985 Gennimatas claimed that it is institutionalised and it will not only improve the function of hospitals, but also, it will also make them more efficient. However, there is not even a single mention about biomedical technology in the literature and from the interviewees. Regarding the Research Centre for Health, there were already some institutions which were providing scientific analysis to the State, such as KEPE (Centre for Planning and Economic Research). Liaropoulos (2016), a member of these research initiatives, claimed that the reports were never taken into consideration by politicians in decision making. Liaropoulos claims in his book (p. 153), that when he asked an official "why did you plug out our research?" the answer was "because you give evidence for opposition". Thus, he claimed that any initiative for research and statistical documentation was hitting on the political interests.

### ***6.5.3 The role of accounting in the implementation period***

As it was mentioned before, the economic environment during the period 1984-1987 was not ideal but, health expenses were increased despite the economic recession. The aspect of accounting in the public debate was articulated around the axes of quantitative expansion and public expenditure for health. There is minimum to zero reference to the use of these expenses and how they could be used efficiently. However, there is also interconnection of these axes and the features of polarisation. As we also saw in the stage of establishment, the increase of health expenses was demonstrated by PASOK as the proof of the will of the government to serve the people who were abandoned by the State of the Right.

In the discussion of the State Budget for 1986, Gennimatas accused ND's reference to the Budget as wasteful. "Why is the Budget wasteful? Based on which point of view? Is it wasteful because it pays attention to social policy, to the welfare state despite the negative situation? You might consider it as a waste, because you never gave resources as the governments of the Right. You did not even think to fight for and devote to social policy.

Because social policy is not among your choices” (PP, 19/12/1985, p.2699). Additionally, it is evident from the press of the period that the various stakeholders of health were always asking for more public expenses. Even ND was claiming that health expenses are not very high (even though it was for polarisation purposes), creating in this way a consensus regarding the necessity of increased health expenses. In fact, the polarised blame game was creating the need of the parties to mention how much they spend for the health of people in order to show their social sensitivity.

In this way, a mentality was created which implied that the common-sense regarding health policy is defined only by health expenditure. On the other hand, references for the efficient use of this expenditure, especially from PASOK, are short general declarations scattered at the debate and, either they never constituted substantial features of health debate, or they were about initiatives which were not implemented. For ND, it was just another argument for the political purposes, as with few exemptions of concrete statements about efficiency, it was used in order to enhance polarisation. For example, in all debates ND referred to 3 University Hospitals the construction of which had been planned by ND. They accused PASOK of revising the contracts and making them more expensive and against the interests of the people. PASOK replied that the old contracts could not serve the people, because they had major flaws and legality issues, therefore, their revise was necessary. On the other hand, apart from efficiency, ND was claiming that during their administration, health expenses had more increases than PASOK’s era, therefore, the debate about expenses turned out to be an auction, a competition regarding who spent the most.

## **6.6 INSTABILITY AND INEFFICIENCY (1987-1989)**

The main features of the period were the emergence of concerns about inefficiency of ESY, the decline of polarisation, which seemed to be an endemic phenomenon in this period with recessions and exacerbations, and the instability in the Ministry of health. The service of Gennimatas in the Ministry ended on 5<sup>th</sup> February 1987, mainly because of continuous demands and strikes from doctors. Despite the concessions of Gennimatas to the doctors, the continually increasing percentages of ND and communists in hospital doctors’ union (EINAP) created an impression that a time for a change had come.

### ***6.6.1 Instability in the Ministry***

Georgios-Alexandros Magkakis was appointed as the new Minister of Health. He also was major PASOK member, and he did not have any background in health as he was

Minister of Justice for years. His service lasted for 7.5 months and the general perception for him was that he did not have the time to do something important in the Ministry. The main project that he attempted was the integration of IKA hospitals in ESY, however, it did not take place due to significant reaction from IKA doctors. His first statements were that ESY will proceed without any change, as it is fundamental position of the government of change and an important social intervention. He said that any rumours for the opposite are coming from the enemies of ESY and from those who have interests in health (KATHIMERINI, 10-12/2/1987). Magkakis resigned from the Ministry because of the inability of public hospitals to treat people who suffered from the heat wave of summer 1987. During that summer, 1.300 people died from heat. In the parliament, Magkakis had a very interesting admission. He said that there was some revanchism from PASOK since 1981, especially in public administration, which stems from those people who had been oppressed the previous decades. However, he underlined the will of the government to prevent such phenomena from influencing public administration.

After Magkakis, the new Minister was Ioannis Floros (23/9/1987). He was doctor and he co-operated with Avgerinos and Gennimatas as Deputy Minister of Health from 1982 to 1986. He was one of the leaders of populism in parliament, as he was very aggressive towards ND with excessive reference to the disastrous implications of the Right. Avgerinos mentioned that he did not have ideal collaboration with him, without providing details, apart from blaming him for undermining ESY when it was in law preparation process. Most of the interviewees who were close to PASOK claimed that Floros was not very good as Minister of Health and this aggressiveness is evident from the press of the period, because even some PASOK members were questioning him publicly. He also attracted attacks from ND's press. Until then, oppositional press was aggressive towards ESY and towards the government in general, however, there were not intense accusations to the Ministers. During Floros' period, there were constant attacks on him, considering him personally responsible for the issues of health policy, and additionally, they were blaming him for attempting to concentrate power to the Minister. Similarly to Magkakis' period, there was not a major initiative during his service, which lasted for 14 months. Compared to Gennimatas, he was more aggressive with doctors, who went on strike multiple times, and they were asking for better salaries and better working conditions. Floros had conflicts also with presidents of hospitals who were appointed by previous



PASOK Ministers, and he tried to restrain KESY jurisdictions. For example, he wanted to transfer the responsibility for the evaluation of clinicians from KESY to the Minister.

In 18<sup>th</sup> of November 1988, Floros was replaced by Apostolos Kaklamanis, who also was central member of PASOK with long experience in Ministries, without any prior knowledge of Health. There cannot be any comprehensive evaluation for his 7 months presence in the Ministry, as he was only trying to handle the problems of health and leading the party to the elections without a significant liability from health. Sissouras (2013) referred to this period (1987-1989) as one of inactivity, which decelerated the development of ESY. He also mentioned that there was no cohesion in this period, as every Minister was not continuing the work of the previous Minister, even though, they were coming from the same party.

### ***6.6.2 Fluctuations in polarisation***

The pattern of polarisation now is different, compared to the previous period. Health has been in specific orbit and the main political issues are different<sup>6</sup>. There is not much difference in ND's aggressiveness, which is trying to exploit the various problems of health for oppositional purposes. However, PASOK does not seem to follow in polarisation with the same intensity. Thus, we notice an additional feature of populism, which is more visible now. This connects the level of populism with the personal style of each politician. For example, Gennimatas was very confrontational with ND, and he was constantly referring to a dichotomous and opposing perception of society and at the same time, he was trying to refer to the social subject that PASOK was trying to create (the people, non-privileged etc.). Magkakis, on the other hand, had a totally different style in parliament as he was temperate and he was not articulating his speeches around the construction of a populist narrative, as Gennimatas was doing. However, despite the intention of the speakers to polarise (this thesis does not aim to attribute intent for populism), all speeches carry some similar characteristics of populist origin. The only difference is the frequency of populist references. This can be considered as a proof of the hegemonic role of populism, as it can be deployed by speakers who have no intention to be populists (based on the conceptualisation of populism), just because it is the common sense regarding the political conflict. Therefore, we could say that populism

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<sup>6</sup> The focus now is personally on Papandreou, who was suffering from heavy health issues and he performed a major heart surgery in London in September 1988. For this reason, he stayed away from his duties for a long period, and this triggered political confrontation.

become an endemic phenomenon and, depending on the style of the speaker and the occurring agenda, it can dominate the debate.

The parliamentary debate between Papandreou and Mitsotakis on 10<sup>th</sup> May 1988 was characteristic example of this pattern. It has to be noted that it was the first and only appearance of Papandreou for the health debate in the parliament during the 8 years, and he only had a speech without replying to Mitsotakis. The speech of Papandreou was not articulated around a populist rhetoric, as his main point was that ESY suffers from inefficiency problem and its management has to be improved. However, he had multiple references to the populist narrative that had been established the previous years. For example, he blamed the previous governments for serving the interests of the economic oligarchy and ND for the inexistence of a health system. Similarly, he posed some dilemmas for the future of health policy: “reorganisation of the welfare state or the destruction of social solidarity mechanisms and seeking of individual solutions through the mechanisms of the market. Does society need a new social contract? Or the welfare state should be in the crosshairs of neoliberalism?” (PP, 10/5/1988, p.6136). However, such references were not central in his speech, and he focused on the much-needed efficiency for ESY. Of course, these mentions were not isolated from the agenda of that period, where there were increasing concerns for ESY’s efficiency.

### ***6.6.3 Concerns about efficiency***

During this period, there were a lot of mentions in the press about economic problems of ESY and this is a situation that was confirmed even by the Prime Minister. We could always notice concerns and discourses about efficiency but now, they are significantly increased. During Floros’ service in the Ministry, there were reports for hospital deficits at the end of 1987 and reports for cutbacks in 1988. In October there was a report for 15-20 billion Drachmas deficit of the budgets of hospitals and, according to the report, Floros asked for a meeting with the Minister of Economics. On 3<sup>rd</sup> November, Floros said that significant amounts were given to hospitals but the problem has not been solved completely (KATHIMERINI). In February, there was an interview of some elected representatives of local governments who were also members at the Boards of hospitals. They mentioned that hospitals have huge financing problem and a direct funding from the State is necessary in order to cover urgent operational expenses. They also asked for the Ministry to cease the cutbacks in hospitals, cover the deficits in hospitals and provide significant increase in funding for the next year (KATHIMERINI, 3/2/1988).

However, the condition of health did not seem to have been changed. For example, in December 1988, clinicians went on strike because they were displeased with the State Budget and the funding for health for 1989. In fact, they were displeased because health expenses were increased by 29.7%, while the previous year, the increase was 40.8% (KATHIMERINI, 13/12/1988). There were also concerns from other bodies, such as the ISA which accused the government of partisan infiltration in ESY, expulsion of capable executives and excessive waste of public money (KATHIMERINI, 2/2/1988). Similar concerns were expressed by PIS. They argued that the government has no health policy, and the real deficits of hospitals cannot be estimated. They highlighted the problem of the hospitalisation expense that is given to the hospital by the insurance funds. They argued that the real cost is 7 times more than this fixed expense, which was set in 1981.

Even in this context, rhetoric in the parliament did not change from the pattern we saw in the previous years. Floros as a Deputy and as the Minister of Health was always following much polarised rhetoric towards ND. Similarly, in the discussion of the upcoming State Budget in December 1987, in the middle of hospital crisis, he did not refer to how the budget could solve the problems of hospitals, instead, he talked about the ideology of PASOK which is reflected in the budget, and he accused ND of serving the interests of the oligarchy. In fact, he talked about inhumanity of the governments of the Right, and he claimed that PASOK shapes policies based on the wishes of the people, presenting it as a fact that is rejected by ND, which supports the interests of specific classes. He also mentioned that social expenses are increased with a rate which is higher than the increase of the GDP, health expenses are increased by 24.37% compared to the previous year, and since 1981, the increase in health expenses is 350.7% in current prices. “This is the evaluation of social solidarity” (PP, 16/12/1987, p.2205). Regarding some concerns for public expenses from ND, he said that: “I am also terrified by the expenses but, health, disability, disease, anility is our priority (p.2206).

In the late 1980s, there was also an emerging profession of health academics such as Kiriopoulos, a professor of health economics and significant health expert in Greece for 40 years, who argued that it is necessary for hospitals to introduce contemporary evaluation methods, which will provide incentives of productivity to the medical and other staff. He argued that financing is the most important problem of the hospitals. “The cost of health has been increased more than double in the developed countries and health indicators do not have similar improvement. In Greece all thoughts and conflicts have

focused on the working conditions of clinicians, which weakens the debate and restricts the prospects of the reconstruction and modernisation of ESY. Critical issues remain unanswered, such as: the financing of health services and the criteria of financing. The allocation of economic resources in various level of health and the geographical distribution. The use of methods and techniques which facilitate the optimal allocation of resources and the optimal efficiency. Today, no employee in health professions is motivated to seek for more efficient ways to provide services. None of the administrative staff of the system is motivated to seek for the optimal allocation of budget among the various departments of the hospitals, so that hospitals can be enterprises which provide high quality health services with the lowest possible cost. Even though public expenses for health are increased, the budgets of hospitals as well as their deficits are magnified without control. Health economics and especially, the economics of ESY are a time bomb which threatens the system. The complexity of this problem is the Gordian knot that has to be untied immediately” (KATHIMERINI, 5/10/1987). Kiriopoulos repeated his concerns in a health conference, where he argued that ESY is close to collapse because of the deficits of social insurance. In the same conference Robolis, another significant academic, mentioned that the deficits of insurance funds are covered by the very low fixed hospitalisation expenses they pay to the hospitals, transferring then the problem from insurance to the hospitals because the fixed expense is 1.300 Drachmas and the real cost is around 20.000 Drachmas (KATHIMERINI, 10/12/1988).

From the politician point of view, there were mainly abstract concerns about efficiency, expressed without much explanation and very often, they were expressed only in order to support the polarised narrative. After examining all available discourses of the period, only three MPs (2 from ND and 1 from PASOK) referred to managerial and efficiency issues by trying to provide a complete view regarding how procedures could be improved. Of course, we understand that politicians do not have the scientific background in order to provide thorough views on accounting issues, however, the non-influence of accounting in the debate is indicative regarding the role that the hegemonic narrative gave to accounting. As a result, such opinions did not seem to have any impact on the debate, as they were never triggering any further debate.

The first reference was in the legislation debate of December 1985, where a ND’s MP said that money is not spent constructively. She argued that there must not only be emphasis on how much we spend but also on capable management. “Contemporary

management can help you achieve more by spending less” (PP, 9/12/1985, p.2230). She emphasised the need for Greece to introduce management instead of administration in order to improve ESY processes. This reference is very important because it is the first time someone from the political personnel refers to management instead of administration. Another interesting mention, which is not about efficiency but about hospital management in general, was made by another ND’s in an article. He argued that hospitals should be autonomous organisations with contemporary management. He distinguished between the democratic and collective formation of opinions and proposals, and decision-making. He proposed systematic and institutionalised internal audit for hospitals and external audit from the Ministry, which will gather the evidence from all hospitals and thus it will be able to make comparisons. He mentioned that the reports of the audit should be discussed in the parliament, and they should be used in order to direct the actions of the Ministry towards the hospitals (KATHIMERINI, 16/2/1987).

The third statement came from a PASOK MP (PP, 10/5/1988, p.6182), who was Minister of Economy (1982-1985). He said that the point of view according to which, the problem of health is the result of the lack of expenses is wrong. More funds does not mean better services and existing services could be provided with less money. He made 2 proposals for the improvement of this problem. The first was that the parliament should have an additional independent technocratic body of experts that will conduct systematic research for health, and it will bring proposals. “Thus we will be able to improve efficiency, through specific measures, which will decrease waste of resources in health”. The second proposal was for management of hospitals, which has to be assigned to experienced managers. “I think we are one of the few, if not the only, country in the world that leaves hospital management, the management of billions of Drachmas to common public servants. It is unacceptable. There is waste of money because of this and because of the Boards of hospitals, which are constituted by people who have no relation with hospital management. The Boards must exert management with some autonomy, and they have to be accountable for their performance”.

An additional statement for the managerial aspect of health came from Papandreou in the debate mentioned above. For Papandreou there is a paradox, as nobody could claim that he does not have the scientific knowledge to understand the importance of accounting and management. Papandreou had a PhD in Economics from Harvard University, and before he enters politics, he was Professor in Economics in University of Minnesota, University

of California, Stockholm University and in York University. In the debate, he demonstrated perfect understanding of the management issues of ESY. However, as the dominant actor and the main initiator of the political life, he shaped an unfavourable context for accounting and management.

Among others, he said that health does not have management rules. “The distinction between hospital management and medical department did not exist in practice. Indicators for evaluation, effectiveness and efficiency were systematically ignored, maybe deliberately. This practice had an advantage for each time politically responsible. Their potential failure could not be evidenced, and they could not be held accountable in terms of their political and administrative responsibilities. We have to improve management of the system in order to improve health services” (PP, 10/5/1988, p.6137). On the other hand, he presented some tables in order to prove the effectiveness and the productivity of the system. As for efficiency, he presented tables only for the average duration of hospitalisation and the number of patients per bed. Most of the tables were for the demonstration of the quantitative expansion of the system and this was confirmed by an interviewee who prepared the figures and tables for Papandreou. This quantitative expansion was also expressed in terms of the increase in public expenses for health.

Likewise previous PASOK speakers, Papandreou also demonstrated the increase in health expenses as the proof of the social nature of ESY and the change in priorities compared to previous governments. Of course, he could not differ from other PASOK members as he was setting the tone and the policy of the party for 22 years. He also presented 2 tables which illustrate significant increase in the average cost per hospitalisation day for the period 1975-1986. In current prices (1988) the cost was 4.000 Drachmas in 1981 and 18.500 Drachmas in 1986, which means that the cost was increased by 462,5%. The other table presented cost in 1975 prices and the cost was 1.500 in 1981 and 3.000 in 1986, which is 100% increase in the cost. Papandreou attributed this increase to the increasing health cost issue that all developed countries face. He noticed that the improvement in management will allocate resources more effectively and it will make the system more efficient. “The battle of quality, effectiveness and efficiency begins. It is the battle of modernisation and humanisation of ESY” (p.6153). He also expressed an opinion that efficiency can be achieved only through public sector, and in fact, he connected this opinion to his populist rhetoric. “The superiority of public sector compared to private practice in terms of both cost and quality has been confirmed in international scale. Of

course, it has not been accepted by everyone. There are forces, not only in Greece, who deliberately ignore objective evidence in order to serve interests” (p.6154). For example, he congratulated doctors of the British NHS who objected on the planned introduction of market mechanisms for efficiency purposes, and they highlighted how a socialist institution can reflect humanism even in a capitalistic environment. “The founding NHS principles can achieve better cost control compared to other systems, despite the inadequate funding” (p.6154).

Few months later, Papandreou had a major heart surgery, government work remain stagnant because of his long absence, and the upcoming elections could not create fertile ground for any change in health. Health debate remained in the same pattern for the next years. Even in the parliament, Mitsotakis said that Papandreou wanted to give a lecture instead of replying for the major issues of health. He said that Papandreou said nothing for the frightening increase in cost. “The problem of the expenses is major. I point out to the government, and I want to inform the Greek people that this policy is economically pointless” (PP, 10/5/1988, p.6157). Mitsotakis blamed PASOK for increasing expenses in order to serve partisan interests and hospital have been left without resources. He connected his criticism for the economic aspect with the wider intention of ND to polarise the debate as for example, he mentioned at the end: “Through its propaganda, PASOK succeeded in deceiving the Greek people around health issues” (p.6160). The speech of Mitsotakis led the debate once again in the route of polarisation. Minister Floros replied to Mitsotakis, as Papandreou had already left parliament, and he said that the cost was inevitable, and it should not stop the government because everyone knows for how long the people were suffering. “We dared and our government paved the way for the protection of people’s health, and we will keep up because the people appreciate our effort and they support us... We chose the difficult path, based on the faith of the Greek people, on our visions, and on the assurance that the people were with us, and the basic principles were the people’s” (p.6163-6164). Multiple times, he highlighted the increase in the expenses, and he blamed ND (and the conservative party in general) for serving interests for 150 years. As for the deficits of hospitals, he said that the hospital will always owe money and the only problem is some delays in disbursements for bureaucratic reasons.

The same pattern continued to exist even in the last health debate, which took place less than 3 months before the elections of 1989. It was a short debate between Minister Kaklamanis and the parliamentary spokesman of ND. Maybe the style of Kaklamanis was

not as prone to polarisation as Floros' was but, the pattern of advertising health expenses remained intact. Kaklamanis said that in 1989 265 billion will be spent for health, while in 1980, only 17 billion were spent. "There is a systematic effort by some who want to create the impression that private initiative can provide better healthcare services by the State, especially when the State can provide hundreds of billions for hospitals" (PP, 11/4/1989, p.4765). The MP from ND questioned the increases, and he said that the percentage growth of ND's expenses was 57.1% and PASOK's 14.8%. The Minister also challenged these numbers, and he argued that absolute numbers should be presented for comparisons. In this way, yet another debate was dominated by a petty conflict regarding who spent the most for the people and how spending should be calculated and there was no mention for how efficiently these resources were used.

## **6.7 CONCLUSIONS**

This chapter described how political accountability around health was fulfilled. It is evident that accounting had to operate in a debate which was dominated by political polarisation. Polarisation existed throughout multiple aspects of society such as political parties, unions, newspapers and public organisations, and it was the common sense regarding how public conduct should be carried out, proving in this way its hegemonic nature. It was formed around a perception according to which, society is divided to those who are socially sensitive and respect the people, and those who serve interests and deceive the people. Thus, polarisation took many forms, and it was expressed differently among the various players, such as PASOK and ND for example.

Accounting as a discourse was systematically present in the debate but it was in the major role very rarely. In fact, it was restrained in a supportive role, as politicians was using it in order to enhance their narrative. In the discourses of PASOK, accounting was found mainly in short declarations which were accompanying statements about the targets of the government regarding health. So, the mentions were in abstract level in a sense that ESY must be efficient, there must be proper allocation of resources, good management etc. However, there was minimal reference as for how these will be achieved. For ND the case was different as accounting was used frequently for polarisation purposes. It was one of the arguments that ND used throughout the debate, beginning from the implementation cost of ESY in 1983. We might find more comprehensive statements for accounting purposes compared to PASOK, but their total number is still not significant and the majority of references in the rest of the debate were short accusations for inefficiency and



bad management. Last but not least, the political interaction connected accounting with the populist narrative, and it led the debate to a pattern of advertising public expenses. There was a strong mentality that whichever party spends more for the people, it has the right to talk on behalf of them and additionally, the other party is labelled as the enemy of the people.

Accounting as practice did not seem to have an important role. Instead, we could claim that it was neglected as it was absent from the establishing legislation and generally, none of the next legislations included any parameters that could improve the performance of ESY in terms of accounting and management. The main understanding was that public administration is a political and democratic process, and only at the end of the decade, there is a partial shift towards management issues. Initiatives for public administration, social control and the introduction of non-health actors in hospital management are not in line with traditional accounting and management practices. Additionally, initiatives which could improve efficiency and produce better information were ignored and sometimes, they ceased to exist for political purposes as they were seen as sources which can provide evidence for opposition. In fact, there was hostility towards rational management because it was perceived as the “technocratic devil” which will create impediments for the much-needed partisan catharsis (Sissouras 2013, p.318). Sissouras also argued that, especially in the first decade, the political factor dominated public administration. He mentioned that there was a partisan perception of administration through the political control, and this influenced practices and the choice of staff in all organisations. It is evident that the political factor infiltrated in public organisations, therefore, in the next chapter we will examine how it influenced accountability in organisational practice.

## **CHAPTER 7 ACCOUNTABILITY IN ORGANISATIONAL PRACTICES OF ESY**

### **7.1 INTRODUCTION**

This chapter examines how the wider political context was transfused in the organisational life of ESY. The main aim is to identify the channels of accountability that operated from the ministry to hospitals and within hospitals. The main features of organisational practices were the partisan nature of hospitals, the problems of administration, the nature of accounting practices, the dominance of clinicians in hospital's life and above all, the political context in which hospitals operated. It was a context of ideological radicalism that was dominated by the perception of social control. As we mentioned in the previous chapter, public administration was perceived as a political process. The chapter presents how social control led to partisan administration. Next, it presents how doctors became the dominant group in ESY and which the implications were. Following, there is reference to the problems of accounting within hospitals and the last section describes how these features reflect the accountability relationships of ESY.

### **7.2 SOCIAL CONTROL AND PARTISAN ADMINISTRATION**

As it was pointed out in the previous chapter, social control and decentralisation were two of the mostly highlighted concepts of PASOK's administration. Social control was advertised as a democratic revolution, which will enhance popular participation in the State and democracy above all. As for decentralisation, apart from the establishment of health units around the country, it aimed to contribute to the implementation of social control, by transferring power to regional bodies. It was an effort to create a context of social inclusion of those people who were excluded by the State of the Right. Social control was combined with a general perception that public administration is a democratic process, rather than a managerial one. In fact, Sissouras (2013) argued that, at the beginning of ESY, there was absence of a plan for the management of the system in terms of both executives and structures.

Public administration in Greece was diachronically influenced and controlled by the political environment, and this phenomenon was escalated in the 1980s. Partisan members were appointed by the government at various administrative positions such as secretaries, councillors, specialist associates, committees etc. However, under social control, this was not just a preferential treatment for the members of the party. Instead, in

this way PASOK introduced specific administrative structures, which institutionalised partisan control of the State. These people were expressing the will of the party and they were acting as the mentors who will ensure the implementation of the political choices. There was an enormous partisan mechanism behind them, which was trying to set policies based on partisan criteria. As a result, they were undermining and cancelling the independency of administration and the role of executives. On the other hand, it has to be noticed that there was an obvious gap of executives during the 1980s, as there was no culture of public management. Especially in the 1980s, there was the perception of the urgent democratic transition of the public sector from the State of the Right to social control. PASOK was self-presented as the party which serves the interests of the people, and this created the fertile ground for political control and for the occupation of State positions by PASOK members in the name of the people and change. It began from the abolishment of General Directors of public organisation. Even Avgerinos admitted that this began the partisanisation of public administration. This admission was very common feature in the interviews as all PASOK politicians and members agreed that partisanism of health was an undeniable reality in the 1980s.

Unions were also very important stakeholder, who were controlled by the parties, and they were also considered as representatives of the people. The dominance of PASOK in political life brought unions close to State affairs in a context of co-administration expressed as a political right. Besides, the introduction of social control brought union members into the Boards of public organisations. Unionists had a bipolar logic on their actions as they were balancing between the interests of the party and their sectoral interests. For this reason, there was a nexus of interdependency between PASOK and the unions. The result was the massive recruitment of partisan members in public sector, in the name of social inclusion, and public administration was exerted based on partisan interests.

Decentralisation was undermined by the partisan logic. There was some success in establishing health units around the country, although it was not conducted based on specific planning and the needs of each area. In fact, PASOK's mechanisms had significant role, as interviewees claimed that there were even bargains with local players for the establishment of these units. However, decentralisation definitely did not work in terms of administration. ESY was an excessively centralised system, controlled directly from the party and the Minister. The initial law provided the establishment of regional

health councils but, it was never implemented, and the jurisdiction of any policy was in the hand of the Ministers, who were trying to balance between the expansion of ESY and partisan pursuits. The Minister was appointing chairman in hospitals, he could ask for the replacement of the Boards, and there was no official intermediate authority between hospitals and the Minister. Instead, the role of the intermediates was covered by the partisan members and their respective agenda.

ESY introduced the participation of representatives of doctors, employees and local governments in Boards of hospitals, along with members appointed directly by the Minister of Health. This created confusion in hospitals regarding responsibilities and jurisdictions, as there were people in administration, who did not have knowledge suitable for their position. The broad sense of partisanisation was confirmed consistently by interviewees with experience in hospitals. The representatives of people, who were appointed in the name of social control, turned out to be partisan unionists and partisan members, with zero to minimal knowledge about health and public management.

20admin was chairman in 2 hospitals and PASOK member. He argued that the members of the Board in both hospitals could not understand anything for the issues of the hospital. In this way, he had complete freedom to handle all issues in the way he wanted, as he was accountable only to the Ministry, which was underpinned by the narrow political perception of public administration. Additionally, he argued that the only concern of those people was to ask for various favours, mainly for recruiting people in the hospital. They were unionists who were trying to exploit the social power of a hospital for political gains and PASOK was supporting the perpetuation of this status in order to ensure its political stability. Furthermore, an appointment in the Board of a hospital could be the key for individuals for further progress in the political and partisan hierarchy. Hospitals, throughout the whole country, were complex organisations, which could attract significant social attention. A lot of politicians described the hospitals as voting tanks, occupied by various stakeholders and interest groups, such as doctors, unionists and politicians. On the one hand, the government was trying to balance between these groups, and on the other hand, the groups could have significant power to influence political processes either in smaller or in larger scale. "This context created a mentality, according to which, the boards could have the upper hand in a way that undermines the rules of effective management. People who were participating in the boards were not only

expressing ideas but, they were imposing their agenda as they were insisting on it, and they were perceived as interest groups that could not be challenged” (23admin).

This perception for partisan administration was found among interviewees very consistently, as they experienced similar phenomena in their careers, regardless their position in hospitals. Even people who served as Chairman in hospitals admitted the partisan nature of their position. This partisan nature was not only related to their direct appointment from the Minister, but it had implications on their daily activities. In no way does this thesis deny the genuine intention of executives to serve the interests of a hospital. Besides various interviewees referred to some very capable executives, regardless of their partisan status. However, we need to examine the interdependencies among the various stakeholders and the partisan criteria underpinning this context. For example, 22admin, even if he was member of PASOK, claimed that “there were severe political interferences in the evaluation of clinicians during the implementation period of ESY, and for this reason, I did not want to participate in the evaluations”. He also argued that there were political interventions in hospitals, which were leading to waste of resources.

These interventions were coming from various directions, and they were related to internal allocations, decisions for the various departments, and even building or destruction of buildings in hospitals without specific reason. This was a power game among various actors in order to enhance their status and in fact, various interviewees referred to rumours for illegal payments directed to various people. 16admin also referred to similar corruption phenomena in the allocation of resources, in the supply competitions, in recruitment and in prioritisation of patients. He described these processes as capable of reproducing power and they were almost totally controlled by the party. 20admin and 21admin referred to partisan recruitment and they claimed that it was not only related to executive positions, but it was a massive phenomenon in the organisational hierarchy of hospitals. According to them, there was massive recruitment of unskilled employees, without planning and without any specific need of hospitals to recruit these people. They argued that these recruitments were not coming directly from the Minister, but from PASOK’s members in various partisan echelons. 26admin was General Director and his position was abolished in 1982. He was downgraded to Director of the Administrative Department, although he claimed that he was still the only executive with hospital management knowledge. He also mentioned that, since then, “the chairmen and

the boards were partisan appointments and they had no knowledge of management, which was creating significant problems, as my recommendations to the Board for improvements were not taken seriously” (26admin). Instead, he noticed an enormous increase in the personnel of the hospital, an increase which was not in accordance with the needs of the hospital.

Even in official journals of hospital management there were concerns for the quality of the administrative structures that this context had created. For example, the journal *Epitheorisi Ygeias* (Health Review), in May-June 1990 right after the final win of ND in the elections, included an article from a health executive which was describing problems of previous years that need to be addressed by the new government. There was reference to the absence of self-management of hospitals, and to the lack of proper planning in central and regional level (planning for rational allocation of funding, staff, beds and heavy equipment). The article also mentioned that in hospitals there was administrative chaos, which was not allowing the efficient use of resources. According to the executive, this chaos was the result from the fact that management was exercised totally by the Boards, while there was confusion regarding the jurisdictions and responsibilities. He argued that the majority of Board members are political appointments, with no management background, knowledge or experience in health management.

### **7.3 THE CLINICAL-CENTRIC NATURE OF ESY**

It was mentioned in the previous chapter that hospital doctors were the major actor in health, especially after Gennimatas’ era, although, it does not mean that before 1985 they had significantly less power. There was a shift in power as, before ESY, it was in the hands of senior clinicians who were in control of the hospitals. The introduction of “clinicians of full and exclusive employment” created a new power group of doctors, who were younger and radicals from social and political point of view. “This power group was connected to political parties of the left, and it redistributed the monopoly of power within hospitals” (16admin). Besides, we saw in the previous chapter that there was an emerging group of doctors which shaped health debate prior to 1981, and it paved the way for PASOK’s coming to power. The dismissal of Avgerinos, as a result of his conflict with clinicians, led Gennimatas to realise that he should avoid any further conflict. The evaluation of clinicians and their allocation in the new ESY was heavily influenced by partisan criteria as it was a process dominated by the clinicians who were closer to PASOK.

The dominance of clinicians during this period consists of three elements with significant level of overlap. The first is the yieldingness of the political environment under the fear of a chain reaction in health which will have significant political cost. Despite the primary healthcare project, it was believed that ESY cannot proceed without the support of hospital doctors. The second is the clientelistic relationship between clinicians and PASOK, as apart from the yieldingness, there was also the will of political exploitation of health. This exploitation could be achieved only through the mutual collaboration of PASOK with the dominant power group within hospitals. Doctors in general had significant involvement in politics, either in unions or in parliament. “They had an invincible weapon of canvassing, as they could even treat people for free and this could be easily transformed to political power” (35pol). 33pol admitted that his election as an MP is due to his practice as doctor when he could examine patients with significant economic and social problems. Additionally, as it was mentioned in the previous section, public hospitals were significant social organisations, with considerable power implications, where clinicians obviously had major role. In this way, clinicians could exploit their position for personal evolution, including a political career. Consequently, they emerged as a very powerful power group for multiple reasons, as they became very strong in unions and numerous in parliament.

The third element is related to the diachronic absence of administrative structures and mechanisms which could allocate responsibilities and balance power within the hospitals. On the contrary, clinicians remained the main and uncontested driver of practice in hospitals. The sequence of unaccountable clinicians was enhanced by the absence of technocratic management. The fact that the Boards of hospital did not have suitable knowledge left empty space for clinicians to drive hospital’s operation without significant challenge. In fact, some of the Board members, and very frequently the Chairman, were doctor themselves, therefore, they could not go easily against the interest of their profession, especially in a context of antagonism for power. The Administrative Departments, which had no power compared to clinicians, did not have any authority to impose any policy. Their jurisdictions were restricted to running the processes for daily operations, without the ability of exerting management. Instead, even when they could do something either as a recommendation or based on the legislative framework, there was no interest from the Boards or from the politicians. “It was impossible for an

executive to hold a clinician accountable, as the unions and the party would never allow anyone to collide with doctors” (21admin).

According to the press of the period, clinicians were mainly pressing for better working conditions, economic benefits and more funding for hospitals. In fact, there were concerns that there is excessive focus on these issues of clinicians, ignoring in this way the administrative structures of the system. The concerns of clinicians for better function of hospital were restricted to declaration level and they were influenced by the political agenda, as they were asking for democratic function. They had no calls for the economic aspect of hospitals, despite the alarming reports, especially at the end of the decade. However, it has to be noticed that clinicians never had any institutional obligation to consider economic parameters in their practice. The various clinics were only responsible for their clinical work, and they did not have any kind of involvement in the economic management of their departments. Administrative Services and Clinical Departments were totally decoupled in daily operations. The only communication between administration and clinics was only related to the requests regarding needs of the departments for machines, consumables, facility maintenance, etc. Clinics were setting the technical specifications for the products and then, Administrative Services were responsible for running the bidding process.

ESY and the “full-time and exclusive employment” did not totally prevent clinicians from providing services in an illegal private context. Some of them maintained private offices, where they were treating patients met in hospitals. However, the most dominant and recognisable way of illegal practice was direct payments from patients to doctors within hospitals. “It became an institutionalised way of conduct in hospitals, an illegal act which could not be easily verified by any audit mechanism, and a practice that was tolerated by the State as it was restraining the pressure from doctors for salary increases” (23admin). These payments were also creating inducted demand on hospitals, as clinicians had motives for bringing more patients in hospitals and keeping them for more time, increasing consumption, making surgeries very easily and carrying out more examinations.

There was one more parameter on these phenomena of inducted demand, which is related to corruption issues between doctors and companies, especially for medicines and consumables. Interviewees, and clinicians among them, agreed that such concerns were



valid, and the economic impact of this black economy could not be evaluated. This corruption was not expressed through direct payments but, the companies were providing other incentives to the doctors such as travels. As a result, there were phenomena of excessive transcription of medicines and excessive use of consumables, although it does not mean that there were not references for corruption in other aspects of hospitals life. “Hospitals were consuming more than necessary in everything, from defibrillators and pacemakers to all consumables” (32pol). The interviewee believed that the reason was a systematic brainwashing on doctors from companies which created a mentality of overconsumption.

The autonomy of clinicians was also favoured by the lack of audit. 3doc was a clinician with experience in both public and private sector. He argued that there were significant differences in audit. “In private sector, actions were under constant scrutiny. In public hospitals, I experienced processes, which were not only providing autonomy, but also, they were providing opportunities for arbitrariness and even for illegal actions” (3doc). Officially, according to the establishing legislation of ESY, audit in hospital doctors would be conducted by the Boards of hospitals in a form of evaluation and marking. However, it was a typical process with no substance and there was no real evaluation of clinicians, as all of them were graded from 9 to 10 (in a 0-10 scale). In fact, PASOK brought a mentality in public sector, according to which, any variance in clinicians’ grades could be perceived as discrimination. The political radicalism of the 1980s connected clinicians’ evaluation with the logic of the Right which had to be removed from the public sector. In this way, doctors in public hospitals did not have any motivation for good performance, as all clinicians had similar grades and there was no way for good performance to be rewarded. Additionally, clinicians had permanency in their position from day 1 until their retirement, without any evaluation of their scientific evolution during this time.

Another parameter of the audit is related to the economic implication of clinicians’ actions. There was no direct involvement of clinicians in the economic processes, but they could influence it in a crucial way. They were setting the technical specifications, which were mandatory in the bidding process for resources. Thus, clinicians could alter the bidding in favour of specific suppliers by setting the specifications in such a way that points to the product of those suppliers. This was how overconsumption was justified, it was a process which could not be controlled by the Board, and it could not be controlled

by the external audit as well. “The Medical Department of the hospitals should be a monitoring body for the clinicians however, it was not equipped with tools in order to control the clinics” (5doc). Instead, the head of the department was elected through partisan processes, and his main duty was to balance between the clinicians and the partisan interests.

The Court of Auditors is one of the three Supreme Courts in Greece, and it is responsible for conducting external audit in public organisations. However, the Court was only auditing the legality of the processes and it had no authority over the substance of the bidding. The Court can only examine if the bidding has been processed according to legislation, and it does not have the jurisdiction to question the prices of the bidding. Besides, even if there was any challenge against the decisions of a clinician, he could easily refer to his scientific opinion in order to justify his actions. “We could not challenge a clinician because we would have the blame if a patient’s health had been undermined” (27admin). 1doc referred to the absence of medical audit in ESY. “Clinicians were unaccountable in terms of the quality of services they provided as well. Everything relied on the abilities of the Head of each clinic” (1doc). Therefore, there was no authority, either within or outside the hospitals, with scientific capacity that could challenge the decisions of clinicians. In fact, there were differences from hospital to hospital, and even from one clinic to another in the same hospital, depending on social and political correlations and connections of doctors.

#### **7.4 ACCOUNTING MECHANISMS IN HOSPITALS**

Existing literature has described that the main accounting issues of ESY are the simplistic single-entry bookkeeping system, and the uncontrolled cost which made ESY inefficient. During the interviews, some other issues also emerged, and they are related to audit, budgets and annual reports, and to the statistical monitoring of daily activities. Obviously, there are common elements among these themes, as for example, the quality of the annual reports is influenced by the bookkeeping system. *Public Accounting* is the accounting framework which has been used by all public sector organisations. It has been criticised for simplistic and bureaucratic provisions, as it has no contact with contemporary accounting systems. In fact, it was providing the same accounting rules for all public organisations; that could cover either a big hospital or a small public service.

#### **7.4.1. Budgets**

Budget was the first action in hospitals for an economic year. It was based on the provisions of the previous year plus the increase of inflation (incremental budget). The budget was prepared by the administrative services, and it was approved by the Board. “When I was submitting the budget to the Board for approval, the Board was never paying any attention to the provisions of the budget” (26admin). Interviewees who served as Chairman claimed that the budget was only a typical process, which was taking place just because it was mandatory by the legislation. It could be used as a brief estimation for the needs of the hospital for the upcoming year, as it was not providing comprehensive details. It was a rather simplistic document with tables for predicted income and expenses, and it was not setting targets for specific income or surplus. The only mandate from the General Accounting Office is that the budget must be balanced.

Consequently, the budget was not used as a mechanism for planning, and it could not be used for control either. This is because the budget does not provide cost centres and it does not monitor consumption. It does not even monitor and evaluate the inventories of the hospital. It is not based on the activities of the hospital, but it accumulates predictions of generalised accounts of income and expenses. Officially, Administrative Services were responsible for monitoring supplies and consumption of each clinic in order for budget compliance to be ensured. However, “the budget was always very inflated, and clinics could buy whatever they wanted, as there was no real consideration of costs” (27admin). Clinics and clinicians in general were totally decoupled by the preparation and the implementation of budget. They were only informing administration for the needs of the clinic for the next year. A report from the Ministry of Health in 1994 (under the new PASOK administration) mentioned that clinicians were not even aware of the financial targets of the hospitals. The report also mentioned that there is no connection between hospital budgets with performance and funding, which leads to accumulation of deficits, while any effort for controlling the cost is very difficult.

#### **7.4.2 Bookkeeping system and annual reports**

As it was mentioned, the budget was only a typical process, therefore, there was no substantial implementation. As a result, budgets and annual reports were showing significant deviations. The main reason was that the bookkeeping system could not reflect the real economic result of activities. It was a single-entry cash accounting system, which was recording income and expenses in simplistic accounts. They were simplistic because

of the absence of double-entry accounting and there was no distinction of assets and liabilities. Obviously, income and expenses were recorded when payments were made. It was very frequent for ESY hospitals to receive or make payments with significant delays. Therefore, considerable amounts were recorded in different years from the period they incurred, and this was distorting the financial position of hospitals, as it was impossible for administrative services to track the deficits. All interviewees with experience in administrative positions argued that the bookkeeping system was creating problems in the correspondence between the budgets and the annual reports. The budget, unlike the annual report, was not prepared on a cash basis but, it was trying to predict the real needs of the hospital for the year. In other words, Public Accounting does not provide the connection between budgets and annual reports and consequently, the budget was implemented only by a percentage which could vary from even 40% to 70%, depending on the income and expenses of each year. The non-connection between these accounting statements is confirmed by the fact that the budget for each year was ignoring the previous annual report and it was setting provisions based on the previous budget.

As a result, the annual report was only presenting the accumulated cash flow of the hospital for the year, and it could not reflect its financial position. It was almost always balanced, as income was equal to expenses, because it was prepared in a cash basis. More specifically, hospitals had to collect cash from insurance funds or the State in order to make any payments. In some rare cases, hospital had minor surplus because there could not be full match between cash received and the payments that were made. Once again, it was simplistic presentation of income and expenses. Especially for expenses, there were only general accounts for salaries, medicines, consumables, food, maintenance etc. There was no recording of any kind of Asset, including amounts receivable from insurance funds, and most importantly, there was no mention for the Liabilities of the hospital. When a hospital was recognising an obligation to pay a supplier, it was issuing a *payment order*. These orders were not appearing in the annual report. In this way, the amount a hospital owes to the suppliers could not be found in an accounting statement. In fact, interviewees mentioned that these orders were not even archived in a specific place all together. 27admin argued that in his hospital, they were always attaching a table with the receivables and payables along with a brief description. However, it was not an institutional obligation and other interviewees mentioned that they were not aware of these amounts.

At the end of the year, the Head of the Administrative Department was submitting the annual report to the Board for approval. The annual report, likewise with the budget, was only a typical process and it was approved without any discussion by the Board. Besides, the report alone was providing so simplistic and inadequate information that it was pointless to be discussed in the meeting. However, the Boards very rarely had any interest for the economic position of the hospital. 26admin, who was the rapporteur of the annual report, mentioned that “the meeting with the Board was always very short, despite my efforts to inform them about various alarming economic aspects of the hospital” (26admin). Similarly, 18admin referred to a period when the payment orders had been increased significantly. He prepared a report along with the annual report but, he mentioned that nobody asked him anything further either from the Board or from the Ministry. The Boards were submitting the annual reports to the Ministry, but 21admin who was Chairman of a hospital claimed that the Ministry was only archiving it. He was never asked anything for the financial position of the hospitals he managed.

#### ***7.4.3 Cost of hospitals***

Inefficiency has been constantly highlighted as one of the major problems of ESY. The lack of Primary Healthcare was increasing the pressure on public hospitals, and it was increasing the demand for their services. Resources were allocated based on controversial criteria and there was no pressure for cost-sensitive behaviour. Partisan administration and the fact that executives were not coming from administrative background could not favour the efficient use of resources. ESY was unable to control its costs and the accounting practices that we examined in the previous sections could not contribute to the improvement of efficiency. The budget was very inflated compared to the needs of the hospital, as significant amounts could have been saved if there was an accounting system which could track the cost more effectively. The lack of budget monitoring and the absence of a proper hospital funding could not provide incentives and tools to clinicians, nurses and administrative officers for efficiency. The single-entry accounting could not provide accounts that could track the cost, and the annual report was not presenting the liabilities of the hospital and therefore, the real deficit could not be evaluated. There were not adequate mechanisms that could detect and monitor the cost. ESY did not have the tools to measure the cost of its services. Public Accounting does not distinguish cost as direct, indirect, fixed or variable, it is not using Activity Based

Costing and it does not set cost centres. It is only accumulating expenses based on the simplistic accounts mentioned earlier.

As it was mentioned in section 7.3, clinicians were the main and uncontested driver of hospital activities. It means that their actions had significant implications in cost. There were not any institutional mechanisms that could hold them accountable and monitor their activities, therefore, the economic implications of their actions could not be evaluated, as their clinics were not considered as cost centres. The incremental budgeting, combined with the simplicity of the other accounting methods, could easily ignore cost drivers and perpetuate inefficiency. The inflated budgets were giving to clinicians enough space to direct consumption and expenses according to their pursuits. Once again, it has to be mentioned that clinicians were never asked to consider cost parameters in their actions. The fact that clinicians had no involvement in the economic aspect created a culture among clinicians that they do not need to care about the resources of the hospital. The debate about economy was alien to clinicians and there were not any institutional forums where doctors could express concerns about economic aspects. Besides, ESY was established in a wider political context in which efficiency was not relevant, and especially, it was perceived as an element that can mislead ESY from serving the interests of the people, to the preservation of the previous status which was built by the State of the Right. As it was mentioned in the previous chapter, young doctors close to PASOK dominated the health debate and they highly influenced the establishment of ESY. “There was a mentality that health economics is a secondary issue which concerns some minor administrative officers” (30pol). Until the late 2010s, the fiscal condition of Greece was ensuring stability in hospital funding, despite the increasing cost and the alarming reports. There was a wider anti-economic context, where clinicians were unaccountable for the economic aspect of their actions.

Another inadequacy of the information that hospitals could provide is related to the quality of statistical monitoring of clinics. Public Accounting does not provide cost centres but, the administrative structure of hospital does not require the recording of comprehensive statistical information which could be connected with the cost. Hospitals were suffering from the lack of computerisation and the clinics were recording only minimal statistical information for patients (age, diseases, symptoms, day of entry and day of leave). However, the hospitals did not know how much a patient costs them. There was no mention of the medicines and the services patients consumed during the

hospitalisation. Additionally, the days of hospitalisation were not recorded systematically as a way to be connected with cost. The hospital, where 19admin was working, was private and it was nationalised in 1986. He described two totally different approaches in statistical monitoring of patients under the two statuses. In private status, there was a file for each patient, where his information was recorded (day of entry and leave, medicines consumption, exams, surgeries etc.) There was not precise calculation of the cost for each patient but there was an estimation based on this information and the severity of the incident. Based on this calculation, the hospital was receiving amounts from insurance funds. When the hospital was nationalised under ESY, this process was interrupted. There was no longer any estimation of the cost per patient and the hospital was compensated through the fixed hospitalisation daily expense per patient (fixed expense). The fixed expense was the same for all patients regardless their disease, treatment, potential surgery, consumption etc.

Under ESY, hospitals had incentives for keeping patients for more days. As it was mentioned, the main sources of hospital funding were from insurance funds through the fixed expense and subsidy from the State in order for the hospital to cover cash requirements. By increasing the average duration of hospitalisation, hospitals could claim more income from insurance funds. This resulted in induced demand, which was convenient for both administrators and clinicians, because the longer stay of patients was bringing more exams and more consumption for hospitals. This induced demand was incurring extra needs and extra cost for hospitals, a cost which could not be depicted in any accounting mechanism. In no way could accounting practices and statistical monitoring inform how much a patient costs per day for a hospital. It is widely accepted that the fixed expense is nowhere near the daily cost (even by estimations). In this way, the income of the insurance funds was insignificant compared to the increasing debts of the hospitals. So, in practice, it was only increasing the cost for the hospitals, and it was increasing its dependence on State subsidy. In fact, State subsidy was 74% in 1992 (The Ministry of Health, 1994).

Another parameter of the inflated cost was the price of the purchases for hospitals. A lot of interviewees mentioned that various products (consumables and machines) were much cheaper for private institutions compared to ESY hospitals. In fact, they referred to 5 or even 10 times more expensive for ESY hospitals. 36supl claimed that the main reason was the significant delays of hospitals in paying their suppliers. There could be 4- or 5-

years delays and this fact was not denied by other interviewees. So, he argued that they were paid only the nominal value of the invoice and for this reason, he had to consider the high inflation rates of the 1980s and the currency devaluations. He even referred to cases when some invoices were lost by the hospital and his company could not receive cash though. However, the prices were inflated also due to the lack of effective monitoring in the bidding process. The hospital could not negotiate with suppliers before the bidding and it was obligated to accept the lowest bidder, even if its bid is very expensive as well. Suppliers were exploiting this context, which was also influenced by corruption, and they were fixing the market by allocating the hospitals among them and thus, they were setting the biddings and the prices where they desired.

#### **7.4.4 Audit**

ESY did not provide internal audit, as there was no institutional mechanism of audit within hospitals. As it was mentioned in section for the clinician-centric nature of ESY, the only process with audit characteristics was the evaluation of hospital's staff. It was described as a typical process, where all employees had similar grades and there was no further use of this evaluation. The Court of Auditors, which was responsible for external audit, was auditing the bidding processes and it was approving the expenses of hospitals. The proactive audit is conducted when the hospitals issue the payment orders, and it is not related to the payment. The Court was auditing the legality of the processes and it could not examine the substance or the feasibility of the expenses. Once a year, there was further audit on the financial administration for the year. However, this audit could not inspect the financial statements because of the single-entry accounting system. Instead, it was inspecting the supporting documents for hospital's actions and also, it was checking if the remaining cash balance is in accordance with the transactions that have been made during the year. It is evident that the Court of Auditors could not exert audit on the financial performance of hospitals. For example, 21admin argued that if his hospital was buying a pen for 100 Euros, the Court, or any other institution or mechanism, could not object on the price. It could only inspect if the legal process has been followed and if the payment order has been issued according to the legislation.

### **7.5 THE PROBLEM OF ACCOUNTABILITY**

All the aforementioned illustrate the nexus of accountability between ESY and hospitals, or in other words, between the Ministry of Health and hospitals. The initial plan of ESY and the establishing legislation were giving significant role to the Central Health Council



(KESY) and to the Regional Health Councils (PESYs). Hospitals would be accountable to KESY through PESYs, and KESY would report to the Ministry. However, there was no administrative body for ESY, as it was a highly centralised system and openly driven by the partisan mandates. In accordance with the understanding that administration is a political process, the initial aims of accountability relied on social control rather than economic performance. Even social control itself was perceived as a process of accountability, as a process which would include social audit as well. It aimed to include society in decision making, not as the main driver but in a supervisory role. In practice, there was no real political will for the implementation of this project. PESYs and decentralisation were never activated and KESY was restrained in an advisory role. The political context wanted the preservation of the existing status and for this reason, it avoided devolution of power. In this way, hospitals were accountable directly to the Ministry.

#### ***7.5.1 Managerial accountability***

Within hospitals, managerial accountability can be described either as weak or even as non-existent. Scientific mechanisms which could measure and monitor efficiency were totally alien for ESY (Ministry of Health, 1994). “Hospitals were managed as minor public services, instead of complex organisations, which should monitor inputs and outputs” (21admin). Important accounting tools, which can be used as accountability mechanisms, were atrophic. Budgets and annual reports were never used as a control mechanism, and they had significant deviations between them. Even audit was not used as an accountability mechanism, but only as a legality checker. Budgets and the bookkeeping system could not hold the clinics accountable and in this way, cost could not be monitored more efficiently. The clinics were unaccountable even for the consumption they were making, as first of all, there were no tools to monitor consumption, and as a result, there were no obligatory targets for consumption to be achieved. During the preparation of the budget, administrative services were not even taking into consideration inventories from previous years. Instead, budgets were a typical process, and the Boards were never accountable to the Ministry for the provisions of the budget.

In this way, cost could not be controlled, and inefficiency was perpetuated. Similarly, the annual report was not attracting the attention of the Boards. It has been mentioned that it was not including comprehensive information, but a lot of interviewees agreed that the

Boards and the Ministry were not paying attention to the financial performance of the hospitals. Instead, a lot of internal calls for the alarming financial condition of hospitals were ignored. Additionally, even if there was desire from the Boards to evaluate the performance of hospitals, there were no financial and statistical tools for the evaluation in terms of both efficiency and effectiveness. ESY did manage to bring more people to the hospitals but, the quality of the provided services could not be measured. Clinicians were uncontrolled because of their importance as a stakeholder. There was never desire from the Ministry to hold them accountable and this mentality was transfused to the partisan Boards. In this way, administrative services had no tools to control clinicians and they were restricted to supportive role.

The administrative aspect of ESY was clearly underestimated. There was never pressure towards the establishment of administrative structures that would allocate responsibilities and create concrete accountability mechanisms. “ESY suffered from the lack of governance culture, which could allocate responsibilities in hospitals and set accountability channels” (15admin). Therefore, there were agents without obligation for accountability, as their duties were never described. As a result, clinicians were never asked to consider the economic parameters of their actions. There was hyper-centralism from the Ministry in the management of ESY. Therefore, hospitals never operated as autonomous organisations and they were managed through partisan mechanisms. Additionally, apart from partisan administration, there were no uniformed rules in hospital administration. The Ministry published the Unified Organisational Framework for Hospitals in 1986 but, it was criticized for simplistic description of the basic features of hospitals. Any possibility for better management, within this context, was totally in the hands of the chairman. If he had a personal desire to overcome the distortions of the processes, he could attempt for more effective and efficient operation. There are some references in the interviews for some people who had the integrity and the will to improve the hospitals they managed. However, this highlights the problem of accountability, as it has to be based on the rules, not exclusively on the personal desire of anyone. Besides if someone can use his power in order to overcome processes, the negative consequences can be enormous, as this is a proof of the unreliability of the procedures.

### ***7.5.2 Prevalence of partisan accountability***

The dominant force in 1980s was the promotion of ESY as a revolutionary reform, a reform which has been established for the people. The function of ESY was soon

influenced by the wider political environment and its aspirations. Since administration was based on partisan criteria, there was not a mentality in Boards that could favour accounting and establish managerial accountability networks. In fact, accountability was defined by the prevalence of partisan dimension. Politically appointed Boards were accountable based on political criteria. The chairman was accountable to the Minister, but there was no pressure for the economic performance. Instead, chairman's responsibility was to balance among the various interests, perpetuate stability and increase partisan influence in an important public organisation such as the hospital. As it was mentioned before, public hospitals were perceived as voting tanks and the quantitative expansion of ESY highlighted the necessity of PASOK to control these organisations.

Social control represented a mentality that non-privileged people deserve to be in public organisations, and this loaded hospitals with partisan members. Social control ended up being partisan control and occupation of power in the name of the people. There was strong belief among PASOK that it was a brand-new party with the exclusive right for the representation of the people and, any practice is allowed because it is done for the people (Liaropoulos, 2016). In fact, individuals with significant political influence, especially clinicians and unionists, could not be challenged by executives. This resulted the establishment of clientelistic networks, a phenomenon which existed vertically throughout the whole hierarchy of ESY. Since the common feature of these networks was their partisan nature, accountability channels were established based on partisan characteristics. Various people in various level were exploiting the context of non-accountability in order to serve their purposes. This status was beneficial for the party, because it could perpetuate reproduction of power. Consequently, people were held accountable based on their partisan performance, based on the benefits they could bring to the party.

The managerial aspect was undermined both intentionally and unintentionally. Unintentionally because public administration was not relevant in the 1980s, as there were other priorities. The necessity of efficiency never came to the surface because of the capacity of the State to provide funding to hospitals and it was never part of the hegemonic regime of truth. So first of all, there was no context for concepts such as accountability to flourish. Intentionally because management initiatives and proposals, in various levels, were rejected as a threat of the previous status. Managerial accountability was often perceived as a concept that could endanger the clientelistic network and

reproduction of power. Clinicians, especially, were always objecting on potential changes because this could challenge their dominance in hospital's life. Besides, the decision for any management initiative was in the hands of the Ministry. The Ministry was very hesitant to implement practices that could enhance transparency and accountability because the established clientelistic networks would be undermined (there were references even for networks of illegal payments).

These elements, along with the ideological radicalism of the 1980s created an anti-management mentality, because anyone who had concerns for the management of ESY was considered as an enemy of the people, a neoliberal, and a representative of the Right. 30pol argued that any management proposal was rejected by default as a privatisation threat, without any debate over the proposal, without any consideration of potential positive elements. Terms such as accountability, audit, management, evaluation, efficiency and cost-sensitivity incentives were incriminated as the Trojan Horses that would endanger the public nature of ESY. Any debate over these issues could cause significant partisan reactions against the threat of privatisation and neoliberalism. PASOK was responsible for the establishment of this mentality and despite the profound inefficiency problem, it tolerated resistance over change. As a result, the term modernisation obtained a negative conceptualisation, even in the parliamentary discourses, as it could undermine ideological radicalism and the control of power.

## **7.6 SUMMARY**

This chapter described the elements that constitute the problem of accountability in hospital sector of ESY. The three elements that defined accountability are partisan administration, the clinician-centric nature of ESY and the absence of effective accounting tools. The dominant political environment shaped the context in which hospitals were operating and it defined the structures of accountability. The perception and the actions of PASOK regarding public administration were expressed by the rationale of social control, according to which, the people have the right to participate in public administration and receive benefits in the name of social justice. In other words, the prevailed rationale provided very clear administrative structures for public hospitals. Therefore, managerial accountability was undermined by the dominance of the political narrative. Hospitals did not operate as autonomous organisations that would be accountable to specific authorities. Instead, they were managed by partisan members with little to zero knowledge for the management of complex organisations such as hospitals.

Clinicians were an important pillar for the establishment of the system and for the dominance of the political narrative of PASOK. As a result, clinicians remained uncontested in hospital life, which had significant implications for the hospital in terms of the cost. ESY did not provide incentives for better and more efficient performance. Accounting was simplistic and atrophic, and there was no desire on behalf of the stakeholders for better accounting practices. Accounting was either irrelevant or it could be even perceived as a threat for the existing status. PASOK had established a complex clientelistic network, a network that was bringing significant political benefits, which defined accountability relationships. The following chapter is the discussion of this thesis and there will be comparison of the findings with the existing literature.

## CHAPTER 8 DISCUSSION

### 8.1 INTRODUCTION

This study has combined a traditional concept of accounting, such as accountability, with a social phenomenon. Consistent with the literature (Jacobs, 2016; Llewellyn, 2003), accountability managed to link micro practices with a broader macro environment. The dominance of populism as a form of political accountability, and its penetration in organisational practices has offered the opportunity to examine how populism interacted with managerial accountability in hospitals. Populism, combined with accountability managed to conceptualise behaviours and structures. It provides conceptualisation for the partisan phenomena in ESY, for the behaviours deriving from these phenomena, and how organisational structures were shaped in this context. Based on the conceptualisation of populism as a hegemony, we could claim that it shaped a common sense regarding the importance of accounting and managerialism in ESY, and it condemned them to a marginal role.

### 8.2 THEORETICAL REFLECTIONS

#### *8.2.1 The dominance of populism*

The importance and the conceptualisation of populism in the Greek context have been confirmed by the empirical data. PASOK successfully shaped the public debate and the terms under which it was conducted. Throughout the decade, the health debate was articulated around the signifiers of populism as first of all, society was presented as divided between the non-privileged Greeks who were suffering by the State of the Right, and the establishments who insist on the commercialisation of health. The dualistic nature of populism was evident in the discourses as the absolute common sense, the undeniable hegemonic perception of society. On the one hand, PASOK was blaming ND and the Right as elites, establishment, representatives of interests and enemies of the people. ND's populism was mainly reactive, as they believed that they would have political cost if they do not compete in the same terrain. The aim of each party was to deny other's legitimacy in a context of a polarised rivalry for the true representation of the people. Populism, despite the fluctuations in polarisation, became an official way of political conduct, as there was constant antagonism between the parties for the right of the representativeness of the people. In this way, the debate was articulated around the characteristics of populism, proving its hegemonic role. In fact, populism was hegemonic

since stakeholders, such as doctors and the press, were carriers of the populist narrative, they were carrying the will of PASOK, and they were implementing its political agenda.

Equally important in populism is the reference to the people. Empirical evidence confirmed the effort from PASOK to identify the people under the umbrella of anti-Rightism. The hegemonic demand (Laclau, 2005), which articulates social subjects, individual demands and identities was the vindication of the non-privileged Greeks. In fact, the anti-Rightism was severe, and it was the main feature of populism, as PASOK wanted to establish an audience and refer to it. The Right was blamed for deliberately commercialising health in order to turn the people to private sector. In this way, the examined discourses reflected the way in which PASOK wanted to be accountable to its audience. In other words, populism constituted a main form of political accountability. Populism was a legitimisation scheme, and it was regularly deployed in order to demonstrate how close the parties were to the people. In particular, it was very often the basis of legitimisation, as it triggered the debate multiple times, and it was accompanied by the blame game which is central feature of the Greek populism.

### ***8.2.2 Accounting in a populist health debate***

As it has been described, accounting was not seen as an important element in the debate, however, during its interaction with populism, it provided two significant features. The first one is related to the repetitive sequence of advertising public expenditure for health. That was the only important accounting discourse in the debate. Empirical evidence confirmed that populists can be associated with fiscally irresponsible policies (Mudde and Rovira Kaltwasser, 2012; Aslanidis, 2015). In ESY, there were no measurements for the efficient or even for the effective use of the resources. PASOK's administration was connected with increasing deficits and uncontrolled funding in hospitals. Besides, PASOK in general has been characterised by very expensive social policy. Thus, this policy was in the core of the political debate during the decade. There were constant pressures from stakeholders towards the increase of health expenditure. This expenditure was considered as the absolute proof of the sensitivity of a government towards the people. It was a simplistic figure and an argument that everyone could understand. Health expenditure was major feature of political accountability, a prevailed mentality that was used as a proof of legitimacy in the populist context. It reflects the hegemonic role of populism, as even Papandreou himself admitted that this expenditure was inevitable for the vindication of demands for social justice after the rule by the Right. It was the main

accounting topic in the discourses, and it had major role in the whole debate as well. In fact, health debate was very frequently articulated around this topic as an antagonism for the sensitivity towards the people in a polarised context. So, it can be considered as a signifier of populism. A high health expenditure was legitimising argument from both parties. Talking for the increase in expenses was the common-sense regarding health debate and thus, it became a regime of truth.

The second feature of the interaction between populism and accounting showed up a direct clash between them. Especially in the debate for the establishment of ESY, concerns from ND regarding the cost of the system were attracted very aggressive reactions, which were based on the populist narrative. These concerns were victimised as disrespect of the Right towards the people. It was particularly interesting the fact that ND abandoned these concerns after the deployment of populism as a reply, enhancing in this way the legitimising nature of populism. This feature was very indicative of a broader perception that prevailed in health, according to which, cost is not an important parameter of ESY. In fact, concerns related to the cost of the system were characterised from irrelevant to hostile. Cost and management were never significant parameters either during the preparation of ESY or during its implementation. In fact, PASOK did not want such concerns to be connected to the implementation of the system, as it might endanger the political narrative that had been established with the creation of ESY.

The hostility towards accounting is related to the clash between PASOK and concepts that might be perceived as right-wing, including accounting. Empirical evidence confirmed the tendency of populism to deploy reactions to free-market hegemony and anti-neoliberal characteristics (Canovan, 1999; Bang and Marsh, 2018). Greece in the 1980s had not been influenced yet by free market hegemony, but any debate regarding the introduction of free-market mechanisms in ESY was rejected immediately. Instead, any proposal towards this direction was labelled as dangerous for the people and for the social nature of ESY. The rhetoric of PASOK had clear anti-neoliberal characteristics and neoliberalism was major element of the establishment that PASOK's populism was clashing. Accounting and managerial accountability were considered as elements of free-market rational and neoliberalism, and for this reason, they were treated with hostility.

### ***8.2.3 The infusion of populist logic in organisations***

Populism was a form of political accountability, a regime of truth, and accounting values were not part of this regime. Consistent with Laclau's conceptualisation (2005), empirical



evidence has shown that a hegemonic demand had been formed in an antagonistic context, so PASOK had to serve the people, or else the social subject that had been constructed. The non-privileged Greeks had the right to come to power and their vindication took the form of partisanism. In the Boards of hospitals, there were direct appointments of partisan members, partisan unionists and partisan representatives of local governments. Social control was initially designed in order for the State to become inclusive. However, it was distorted in practice. Social control led to the osmosis of partisanism with clientelism, and the establishment of an enormous clientelistic network for the so-called non-privileged Greeks.

Empirical evidence has confirmed the chameleonic nature of accountability (1995), which is shaped by the context it operates, based on individuals, ideologies, social norms, aspirations and personal interests has been confirmed. Empirical evidence is also in line with Broadbent and Laughlin (2003b), who mentioned that governments tend to use particular forms of accountability in order to enhance their position over the public. So, these forms depend on the basis of legitimisation of each society. Empirical data has provided that populism was the basis of legitimation, and it defined the nature of accountability in ESY. The broad political accountability was transformed into partisan accountability within hospitals. So, accountability did not express the right of citizens to know (Pallot, 1992), but it represented the right of the people in the share of power. Power that had been attributed to them because they belonged to social groups that had been oppressed by the Right.

Partisanism established various vertical interdependencies in organisational hierarchy, and it defined the structures of accountability, which were reflecting these interdependencies. However, it was not an institutional process, it could not always be clear who was the principal, who was the agent was and how accountability would be fulfilled. The common element was the constant clientelistic networks which aimed at the perpetuation of power relationships and the extraction of political benefits. Broadly speaking, the principal was the party and its mechanism, and the agent was its supporters. Even in a Ministry-hospital relationship, accountability was underpinned by partisanism as the Minister was implementing partisan policies and the chairman or the Boards were partisan recruits. Accountability was not fulfilled based on institutional measurements such as financial performance but, it was reflecting the social reality that shaped ESY. The allocation of benefits from patrons to clients explains the demand of accountability

from the patrons (as principles) to clients (as agents) for the benefits they have provided them. The control of this network by PASOK was accumulating power that was transformed into political benefits for the party. This context created bidirectional accountability, as partisan recruits were accountable to the party and, the party was accountable to its supporters for maintaining the network of benefits.

Within hospitals, there was a clash between political and managerial accountability, or in other words between partisan and managerial. Therefore, the argument of Jacobs (2016) that a dualistic clash among forms of accountability is a very frequent phenomenon has been confirmed by empirical data. Managerial accountability was undermined, first of all, by the lack of institutional mechanisms and additionally, by the hostility against it. This hostility illustrates the clash of accountabilities, as managerial was perceived as a concept that can harm the network of partisan accountability that had been established. Empirical evidence has shown that PASOK, consistent with the practices of populism regimes (Canovan, 1999; Mouzelis, 1985) was seeking for unmediated contact with its followers. Social control and partisanism turned the hospitals into political instruments, where PASOK could communicate with its followers in a clientelistic context. Managerial accountability was considered to be among the intermediate institutions that could take power from the people. Managerialism was not part of the hegemonic regime of truth, and very frequently, it was perceived as part of privatisation and neoliberalism. In this way, the behaviour towards the elements of managerial accountability varied from indifference to distrust and hostility. This behaviour towards managerial accountability and its practices derived from the established beliefs that public administration is a political, rather than managerial, process.

Empirical evidence agrees with Mudde and Rovira Kaltwasser (2018), who argued that populism denies expert knowledge and it appears phenomena of amateurism. Management was in the hands of partisans with no skills, and experienced executives were restrained. For example, the abolishment of General Directors, who were blamed as partisan recruits of the Right, was a result of the populist radicalism, which created significant administrative problems in public organisations. Within hospitals, the weak nature of managerial accountability resulted no pressure for audit, good financial performance and cost-sensitive behaviours, and the various concerns were ignored. In organisational level, accounting as administrative practice was influenced by populism. Accounting as part of managerial accountability was among the concepts that can hold

executives and politicians accountable, and for this reason and maybe deliberately, it was ignored. It was perceived as an element that can undermine the social status that populism had created. Accountability, instead of being the cornerstone of financial reporting, undermined financial reporting and the accompanying accounting practices. Empirical evidence emphatically agrees with Katsambekis (2015) who argued that populism is against the prevalence of an economic rational in politics, and also, it can be argued that populism favoured the prevalence of a political rationale in public administration.

### **8.3 ACCOUNTABILITY**

In contemporary research, the dualism of accountabilities refers to the clash between political and managerial forms of accountabilities. The vast majority of the literature documented the transformation of public sector accountability from the norms of public accountability to the adoption of managerially oriented forms. Due to the dominant political beliefs, ESY was not influenced by the pursuit of efficiency and the market-based rationales that prevailed in Anglo-Saxon countries during the 1980s. Instead, political beliefs as they had been defined by populism, developed a clearly hostile attitude against such voices. As a result, ESY mostly reflected accountability forms of public sector prior to the outburst of the neoliberal agenda.

#### ***8.3.1 Greece in contrast with the global trend of accountability***

The findings of this thesis are in the same direction with the UK's perception for accountability before the election of Thatcher in 1979. For the allocation of funds, there was always the argument of social justice. It was a centralised process, and in a budget level, it was not taking into consideration the real needs of hospitals. In disbursement level, it was only covering cash needs of hospitals due to the inadequacy of the accounting system. Paternalistic criteria had decisive role in the allocation, as it was being consistently influenced by power relationships. As for professional freedom, ESY's organisational reality was operated by the freedom of clinicians to drive daily practices uncontested. Therefore, empirical evidence is very similar to the arguments of Broadbent et al. (1996), who argued that, in the UK, financing of public institutions was allocated centrally and there was not organisational autonomy that could establish enhanced accountability and scrutiny towards institutions for the efficient use of resources. Instead, allocation of funds was based on distributive justice, paternalistic support and professional freedom.

Broadbent et al. (1996) highlighted the role of paternalism and professional freedom not only in the allocation of funds, but in the norms of public accountability as well. In ESY, the excessive clientelism and the consequent partisanism are viewed as equal to massive paternalism. Regarding professional freedom, it was one of the main features of ESY and it was combined with the phenomena of massive paternalism. Clinicians were a powerful stakeholder, which contributed to the dominance of PASOK in health. The subsequent establishment of ESY, within the clientelistic environment, created a context of bargains and transactions between PASOK and clinicians. In the case of Greece, we could say that paternalism and professional support were combined and as a result, they contributed to the establishment of clientelistic networks.

A socialist government in Greece turned public sector, and accountability as a result, to the direction, where market-based logic was labelled as a threat. However, it was the broader historical-social context that shaped and imposed the agenda of PASOK. There were demands for social justice and vindication, and therefore, accountability was reflecting the efforts for addressing these calls. Besides, at that time, Greece could not be even viewed as an established liberal democracy. It was under a transition towards liberalisation, but it had not been completed yet, as Greece's democratic State was still young, and the biases of previous decades were still active. This can be viewed as a reason why accountability appears some differences compared to liberal democracies (Funnell, 2003). Once again Greece was in contrast with England, where the election of a conservative government with strong commitment to its plan transformed public sector massively towards market-based rationales.

Greece's slow reaction to the changing notions of accountability is confirmed by the fact that in ESY, we can notice ways of accountability which existed decades ago in the Western context. Warham (1970) described accountability as an internal matter, where professionals could exercise practice based almost exclusively on their own judgement. At the same time, there were not adequate authorities to questions professional judgment. This way of accountability remained uncontested in Greece for the whole decade of the 1980s and the only differentiation is the coexistence of partisan accountability, as professional accountability was instrumentalised for political purposes.

Empirical evidence has shown that in Greece, the common view was not including accounting in the schemes of accountability. It was generally accepted that ESY must

fulfil its social role whatever the cost and, as we have seen, the legitimising scheme of accountability was related to the increase of health expenses. It was a mentality that was transfused to organisations, and as a result, economic performance was not perceived as an important feature. Even those who were expressing concerns were viewed as some dangerous technocratic minorities and they were ignored systematically. In the Anglo-Saxon context on the other hand, despite the initial dominance of the values of public accountability, there was a gradual shift towards the pursuit of efficient management, which was visible from the 1960s (Gendron et al., 2000). The reason was the increase in the cost of public services, and the public wanted this issue to be addressed. So, there was a consensus that accountability and accounting would provide evidence for the good use of funds (Pallot, 1992). As a result, we notice once again that the Greek case is differentiated from the traditional Anglo-Saxon context.

Even in Anglo-Saxon context, public sector accountability has been in the hands of politicians and thus, it is not always based on decisions usefulness (Broadbent and Laughlin, 2003; Coy and Pratt, 1998; Coy et al., 2001). However, empirical evidence has shown that the difference with Greece is the direction that accountability took. NPM reflected the direction that politicians wanted for public sector and any utilisation of accountability was taking place in this context. ESY operated with different priorities, as populism shaped a totally different environment. Similarly, Funnell (2003) argued that accountability can be manipulated in order to support the market-oriented transition of public sector. Empirical evidence has demonstrated that accountability can be manipulated in other ways as well, depending on the agenda of the respective government.

Administration and performance in ESY were characterised by secrecy, because there were not official and institutional ways for accountability to be fulfilled. There was no disclosure regarding the efficiency and the effectiveness of administration. On the other hand, there was never any demand from the public regarding them. According to Normanton (1971), secrecy can cover or even protect poor administration, overcharging and inertia. Empirical evidence has shown that partisanism was a common yet unofficial practice, therefore, accountability was operating in secret because there were not institutional ways for accountability to be fulfilled. Based on Normanton's (1971) conceptualisation of public accountability, the Greek case was closer to the notion of stewardship. Public accountability is based on openness, while stewardship is based on secrecy. Before its contemporary conceptualisation, accountability was perceived as

stewardship (Gray, 1984), and the secrecy under which partisan accountability was operating classifies it closer to the concept of stewardship. Empirical evidence confirmed Coy et al. (2001), who argued that stewardship and accountability are not always based on decision-usefulness, and there can be other factors rather than accounting numbers that influence decision making. Instead, in stewardship-based public accountability, the main objective is fairness and truth. However, these two are not neutral constructs but they are subject to agreements. So, the question for the Greek case could be which fairness and which truth? It seems that both concepts were illustrating the behaviour of the State towards the social subject that PASOK constructed. Accountability was reflecting the dominant regime of truth, confirming Stewart (1984) who argued that accounts include values, beliefs and perceptions of the principal.

### ***8.3.2 The clash of accountabilities in the Greek context***

In ESY, consistent with the literature of populism, the intermediate levels of organisational hierarchy were overshadowed, and there was a relatively unmediated relationship between PASOK and its supporters. We could claim that there was a top-down chain of accountability in organisational hierarchy, as Mulgan (2003) mentioned. However, we could also claim that this chain had very few links, due to the absence of the intermediate levels. The only significant levels of this un-institutionalised accountability were the labour unions and the party institutions. Despite the complexity of accountability networks (Mulgan, 2003), the unmediated accountability between PASOK and its supporters provided more simplified and direct forms of accountability.

Based on Gray's (1984) conceptualisation of codes of accountability, empirical evidence has shown that populism can be perceived as a driver of such does in a sense that it was establishing order and customs, and it was governing behaviour. The legitimisation narrative in the context of ESY had already been imposed by populism and there was total transfusion to organisations, which were managed by partisan members. In this way, the government through the legitimisation scheme intensified partisan control. In that sense, we could argue that the government was mostly imposing and manipulating legitimacy in organisations, instead of challenging it as Broadbent and Laughlin (2003) argued for UK. As a result, populism shaped the codes and defined the clash of accountabilities in ESY.

Populism defined what was considered as reasonable conduct in accountability relationships. In political accountability, reasonable conduct was polarising against the

other party, and reference to the social sensitivity of the government and its will to stand against establishments. In organisational level, populism was transfused through political accountability and the total infiltration of PASOK in organisations. Reasonable conduct was complying with the wills of the party and participating in the partisan network that had been established. Based on Gray (1984), partisan accountability can be viewed as a bundle of administrative codes. He argued that administrative codes are underpinned by actions which reflect some specific understanding regarding the governing of activities. According to the empirical evidence, populism illustrates this understanding, as it highlights the perception of public management as a political process, and it transfuses this perception into specific ways of conduct in administrative practice. It has to be noticed that various individuals participating in this network were not feeling that they were participating in any kind of corrupted organisations. Instead, their belief was that they were enjoying benefits they rightfully deserved. This highlights the importance that the hegemonic populist narrative had in defining the regimes of truth, and in legitimising partisanism and clientelism.

As for the Boards of hospitals, they were accountable to the Ministry for the benefits they could bring for the party. This was the form of the clash of accountabilities in ESY. The prevalence of partisan accountability overshadowed managerial accountability, as the later lost its relevance. The atrophic structures of managerial accountability were never enhanced with better practices or even by commitment to better economic performance. Economic performance was nowhere requested in the echelons of accountability. Gray (1984) also argued that the emphasis on economic and administrative codes is a testimony for the significance of such codes in public accountability. In this way, we could argue that their absence testifies for the insignificance of these codes in the populist context.

Populism combined with the centralisation of ESY and the lack of autonomy of public organisations, allowed the government to retain high levels of control towards hospitals. The unified purpose of partisanism vertically created principals and agents who were sharing very similar agendas and their aim was to maximise partisan benefits. In that sense, agency issues were very rare in ESY, as people who did not have partisan connections could not challenge actors who could even have lower positions in organisational hierarchy. In fact, even high executives claimed that they lost their positions when they came into conflict with significant unionists and partisan members.

In other words, the hierarchy within the party was more important than the organisational hierarchy.

In ESY, in contrast with Coy et al. (2001) who stressed out the independence of organisational accountability, hospitals were never autonomous organisations, and they were controlled directly by the party. In this way, the party could directly control accountability. Clinicians was the only actor with autonomy in hospitals. It was in accordance with the global trend, where professionals were the main driver of practice in public sector (Malmose, 2015). Especially in health under the old public accountability, clinicians were not only the main driver of practice, but they were also almost uncontested (Hopwood, 1992). In Anglo-Saxon countries the reason was the dominant perception on accountability. In the Greek context, empirical evidence has demonstrated that it also had to do with the role of the doctors in the wider plan of the government and in the narrative that was being constructed.

Considering the old notions of accountability, the autonomy of clinicians could be classified to professional accountability. However, in this study the professional accountability of clinicians is viewed as part of political accountability and its clash with managerial. It is part of the political because clinicians were a stakeholder that participated in the establishment and the evolution of ESY, and mainly, because they were the Trojan horse for PASOK to shape health agenda. Clinicians were an instrument for the institutionalisation of partisan accountability. They had major role in the creation of the political narrative, and they were also included in the partisan network. As regards to managerial accountability, unaccountable clinicians illustrated the weaknesses of administrative structures, and this is a fact that exists in the core of the clash of accountabilities. That is because clinicians were totally uncontested for political reasons and the lack of accountability had significant impact on the economic performance of the hospitals and in turn, politicians were not concerned on that. It was a vicious circle that was emphasising on partisan benefits, and it was undermining economic performance and administrative structures. The co-operation of political and professional accountabilities and the imposition of their respective agendas was key for the clash between political and managerial. Managerialism was not a value for these accountabilities and both political and professional were sharing aspirations which could be undermined by a properly developed managerial system. Consequently, empirical evidence agrees with Gray (1984,



p.6), who argued that political rationality might influence accountability in order to maintain the future co-operation of a pressure group.

It is important to understand the complexity of accountability and the differences that it was creating in various agents, despite the coherence that partisan targets were creating. Actors were sharing common targets, however, the agents among the echelons were not sharing the same freedom. Partisan accountability was limiting freedom in positions under social control in a sense that accepted performance was only based on the achievement of partisan targets. Clinicians on the other hand had significantly more freedom because they were the major interest group and their participation in both the clientelistic network, and the political narrative was particularly important. Agents who had strictly administrative positions did not have any autonomy but, they almost also did not have any participation in accountability if they were not member of the clientelistic network. They did not have any tools in order to exert management and economic performance was never a demand. As a result, they were not accountable based on any kind of performance. The only potential sanction, they could have, was potential disfavour if they were liability for the partisan network. In this way, we notice another way in which partisanism was blocking managerial accountability, as it was excluding any potential action from the spectrum of accountability. On the contrary, managers and executives could lose their position if they were not in line with partisan pursuits and this highlights the alienation of managerial accountability.

Along with professional, political or managerial, there can be other codes of accountability, such as legal (Gray, 1984). Regarding legal accountability, the only safety valve was the audit by the Court of Auditors, which was ensuring due diligence to some small extent in a sense that there could not be a process without legal safeguards. However, corruption could not be tackled by accountability because of the lack of medical audit and the poor monitoring of supply processes. For example, clinicians could not be held accountable for illegal payments, as there should be official complain in order for legal investigation to start. Historically, such complaints were extremely rare phenomenon and as a result, clinicians had freedom in receiving such payments. As for supplies, phenomenal legality was ensured, however, clinicians once again could manipulate the process in their favour very easily. Besides, ESY was in line with health systems before NPM, which were operating based on social rather than economic criteria under the dominance of clinicians (Alam et al., 1996). What differentiates ESY from other

health systems was the excessive freedom of clinicians because they were not only the main stakeholder of health, but essentially, they were partners in the clientelistic network and their co-operation was crucial for the perpetuation of it. Therefore, this thesis does not ignore codes of accountability such as professional or legal, but it considers them as part of the clash between political and managerial.

Even in the older conceptualisation of public accountability, financial and economic codes were not absent (Gray, 1984). Along with legal and technical rationalities, they were substantial codes of accountability which had significant part in organisational life. The absence of such codes in ESY is another demonstration of the clash of accountabilities. The dominance of political (aka partisan) accountability overshadowed these perspectives. Financial statements as financial codes obviously existed however, they were not allowed to express economic and technical rationalities that could be significant part of public accountability. Gray (1984) highlighted the complexity of the development of such codes due to the variety of interests involved. Indeed, in ESY, political and partisan interests did not allow financial and economic codes to be developed. As a result, these codes were restricted to substandard role, and they could not provide sufficient information. In this way, empirical evidence partially disagrees with Muglan (2003), who mentioned that a common practice of politician's accountability is the release of financial accounts, which can be regarded as incontestable information. The differentiation lies in the fact that financial accounts were not important information, on the contrary, the reference to financial numbers was debased as effort to turn the debate to numbers instead of people. As it has been mentioned before, the dominance of populism delegitimised the use of financial information. Therefore, the government indeed was accountable over the use of funds. However, the only account presented was health expenditure, which was the only figure that could contribute to the preservation of the populist narrative.

Empirical evidence agrees with the literature that accountability measures are influenced by political interests (Pollitt et al., 1998; Modell, 2009; Chang, 2015). The differentiation of Greece is that such measures were rejected in advance, without any effort for implementation. This means that the context of ESY could not tolerate concepts of managerial accountability. There was a wider anti-managerial context, where populism was including public management in the establishment that had to be repelled. In this way, another parameter of the clash of accountabilities is the inability of managerial

structures to be developed due to the established societal norms and political aspirations. For this reason, the clash of accountabilities highlights another differentiation of this thesis. Broadbent and Laughlin (2003) argued that more managerial accountability is implemented by governments for exercising tighter control over organisations and in turn, managerial accountability is used in order for the government to use it as a legitimisation pretence. In ESY, empirical evidence has shown that PASOK used tight partisan accountability (the distortion of political accountability) for increasing control in organisation, for sustaining the clientelistic network and for increasing benefits. Populism created the narrative that provided a legitimisation cloak and made the actions of the government justifiable.

### ***8.3.2 The Greek hybrid***

A potential question for partisanism could be whether it can be considered as a way of accountability or not. In ESY, there was a redefinition of performance from economic, to social. However, even social performance was without substance. Apart from some vague information, there were not consistent records for social performance and hospitals were not accountable for specific social targets. As a result, accountability ended up being about unofficial, un-institutionalised partisan performance. Agents were obligated to provide information about their partisan performance. However, there was not any objective and official way for providing such information, therefore, partisan targets were underpinned by some ambiguity. Political gains could not be precisely quantified beyond the results in elections in national, regional or in union level.

The classification of partisanism as accountability follows from its conceptualisation as political accountability and its consistent transfusion into organisational relationships. Stewart (1984) mentioned that accountability is related to the provision of answers about what happened within one's jurisdiction. These answers are not exclusively in financial terms (Dunsire, 1978). Additionally, partisanism was a form of accountability because it was carrying one of the main features of accountability, the provision of rewards and the enforcement of sanctions based on performance (Behn, 2001; Chang, 2015). Mulgan (2003) argued that accounts might take various forms, such as responses to specific inquiries. In ESY, inquiries were the calls for maximising political benefits. Partisan clientelism was not occasional way of power abuse. Instead, it was a systematic way of conduct and the main object of performance, which was aiming at PASOK's political domination. Therefore, regardless of the ambiguity or even the inexistence of the

accounts, political domination was the performative target of accountability. Additionally, partisanism includes collective and inter-organisational actions, which cannot be attributed to simple organisational relationships. In this way, we have collective principals and accountability is fulfilled through multiple channels (Mulgan, 2003). In the case of political accountability, the voters are, by definition, a collective subject. In organisational reality, apart from the various executives who can be the principals of their respective echelons, there is also a collective principal for the whole system, which is the party. The cohesive element of the various actors throughout the network of accountability, was their mutual desire to sustain performance and the benefits they could receive. This fact confirms the statement from Gray (1984) that accountability might be influenced by collusions among actors, which might be based on common causes.

The existence of the clientelistic network was providing a lot of accountability relationships. There were various actors in the hierarchy who were trying to utilise power and connections in order to gain benefits. The common denominator of these relationships is their partisan nature. As a result, the benefits were positions in public sector, various favours and some of them combined with the lack of audit could lead to enrichment, more power for the unions and for individuals, and even reputation and recognition within society. All these were creating the nexus of clientelism, and they were increasing the influence of the party in society. Consequently, good performance was the greater influence of the party, and these benefits were the rewards of accountability. Sanctions on the other hand, had nothing to do with economic performance. On the contrary, interviewees mentioned that people could lose their position only if they come into conflict with power unionists and party members. Additionally, there could be indirect sanctions, namely, delays or blocking in the provision of benefits. The nature of sanctions and rewards reflects the object of accountability and its partisan character.

Gray (1984) mentioned an agency problem that might arise for accountability, as the performer (the agent) might fail due to poor technique or disloyalty. This statement has implications for this thesis, depending on the point of view or the aspirations of accountability. If economic performance was required, poor performance would be an issue because of the inadequacy of executives and the lack of tools for them. Since the broad requirement of accountability was the maximisation of political benefits, performance is related to partisan performance. Disloyalty or poor technique could not be easily distinguished, as they were related to the undermining of partisan targets. However,

the spread and the power of the partisan network minimised potential agency problems, despite the various interests of the involved players. The common denominator was the sharing of power, and the preservation of the network could ensure the perpetuation of benefits. Therefore, empirical evidence confirms Broadbent and Laughlin (2003), who argued that the issue of trust in accountability can be handled by common interests of the main actors.

Social control was not a totally unique concept, as in the UK, there were ideas in the 1970s for citizen participation in public administration (Fowles, 1993). Consistent with Gray (1984), empirical evidence confirmed that social control was an instrument of social rationality to enhance democratic accountability by focusing on social integration. Additionally, it was designed to handle the issue of the lack day by day control of the electorates as principles, a central issue of political accountability as it was highlighted by Broadbent and Laughlin (2003). However, its use in practice and the way in which it instrumentalised partisanism were indeed unique. Even within its initial design, social control could not include any sanctions that the electorates could impose over the politicians (in the principal-agent relationship in political accountability). From Broadbent and Laughlin (2003) standpoint, we could argue that social control could be a legitimising pretext. However, in practice it was the connection of accountability with partisanism. In other words, social control rearranged accountability within ESY and it established partisan accountability.

This rearrangement resulted a paradox of accountability, the like of which has not been found in the literature. In the level of political accountability, PASOK was accountable to the people. However, as we have seen, political turned to partisan accountability and PASOK was accountable to its supporters. Social control as an instrument of accountability brought the people in the Boards of hospitals and in other important organisational positions. The lack of technocratic management in hospitals gave executive power to the Boards and to partisan members. As it has been noticed, the Boards of hospitals were not accountable based on the economic performance of their hospital, as a lot of interviewees described absolute indifference on behalf of the Ministry for the financial performance. The desired outcome of the organisational performance was the perpetuation of the clientelistic network and the maximisation of partisan benefits. In organisational level, the people, from principals and representatives of the electorates, became agents and they were accountable to the party. The paradox is that the two parties

of accountability were both principals and agents simultaneously. This phenomenon can be labelled as bidirectional accountability. So instead of having the typical illustration of accountability between political in the broad level and managerial in organisational practice, partisan accountability integrated both forms. In this way, social control instead of improving control of the citizens over the government, it enhanced control of the government over the people and the partisan network that had been established. Through bidirectional accountability, the electorates could not have substantial control over the government. However, the government could have direct control on public organisations and over the agents within them. The electorates could control the government to the extent to which the government was providing them with benefits. Partisanship was defining the object of transactions among parties and accountability was reflecting the clientelistic relationships.

The concept of bidirectional accountability is different from the typical conceptualisation of accountability (Mulgan, 2003), where politicians are both agents (of the voters) and principals (of public servants). Public servants remain as agents of accountability, but politicians are both agents and principals towards the social object that had been constructed. One difference could be that the voters were not agents as a whole, however, the polarisation demonstrated that PASOK's politicians wanted to be accountable to their specific audience. In this way, the principals of political accountability, became agents in the delegation of power and in the pursuit of political benefits. Another paradox of ESY was that accountability was used in order to exploit and enhance the abuse of power instead of controlling it (Coy et al., 2001). The social subject that had been constructed was feeling that it is justifiable for them to receive benefits from the government, benefits that exceed the social welfare that Western countries provide to their citizens. Control from electorates was exercised based on the provision of benefits and thus, the government was controlling the electorates by providing them with benefits. Despite the supposed capacity of accountability to increase visibility transparency, the concerns of Hopwood (1984) were confirmed in the Greek context. Visibility was asymmetrical and it could not be always clear who is visible to whom, at least under the traditional perception of accountability.

#### **8.4 POPULISM VERSUS ECONOMIC RATIONALISM**

In the majority of the Western countries, the increasing cost of services and the economic problems of governments created fertile ground for the neoliberal agenda (Coy et al.,

2001). In Greece it was different. The dominant social narrative, upon which the strategy of PASOK for political domination was based, was the vindication of the non-privileged Greeks. The government, despite the profound problems seemed to have the fiscal capacity to finance ESY, because it was major choice for the support of the political narrative.

According to the empirical evidence, the economic and social system of ESY did not include accounting into its instruments for political dominion. As a result, this study claims that accounting can be restricted because of the hegemonic status of society. PASOK's attitude, especially in the 1980s, was in conflict with anything that could connect it with Right and neoliberal policies. The hostility of the Greek populism towards neoliberalism led to equal hostility to management initiatives which were connected with the New Right. Populism denied the wide acceptance of this agenda despite the fact that such initiatives were also developed to environments which were not neoliberal (Humphrey et al., 1993). Therefore, we could argue that the concept of hegemony has been used differently compared to other studies, such as Cooper (1995), who examined the role of accounting in the perpetuation of the capitalistic system.

Social control indeed was in line with the spirit of the period before NPM, where public organisations were trying to embrace the social aspect in their practices (Burchell et al., 1985). However, the Greek spirit driven by populism excluded the economic aspect, which was already significant aspect of the period. In fact, populism's attitude towards economy was varying from indifference to hostility. On the one hand, economic parameters were never set in the establishment and implementation of the system. On the other hand, economic-related initiatives were described as a technocratic devil that could undermine the social course of ESY. The polarisation and the perception of society as being divided between the forces of good and evil classified economic aspects in the side of evil.

Empirical evidence illustrated the conflict between economic rationality and the humanistic claims, as it has been described by Malmrose (2015). Populism clearly advocates for the later, while enhancing the conflict with the former. What differentiates Greece from other contexts is that populism instrumentalises this conflict in order to create a hegemonic narrative. The ideological conflict was not given by clinicians as the outcome had already been determined by the political environment. PASOK was using

this conflict in order to establish a narrative of social sensitivity, which could be used for dominating political life. On the other hand, neoliberal logic was turned to an absolute enemy, which wants to take power from the people. So, it could be argued that the Greek debate and practice during the 1980s, never came to the point of total confrontation between the two antagonistic ideologies of health. This is because there was nobody to represent managerial standpoint. All actors were sharing similar pursuits and in contrast with most of other Western countries, clinicians' dominance was never challenged. The only case where accounting rationality was part of the dominant ideological themes was the debate around health expenditure. The only important accounting discourse was against managerial ideology, as it was connected to an inefficient way of conduct. In each other case, accounting discourses were delegitimised. In this way, the argument of Lapsley (1999) that accounting can be a legitimising force is not confirmed by the empirical evidence.

In the Greek context, the perception for health that managers should be more powerful than clinicians and focus of performance should shift to financial was undermined. First of all, there was hostility towards the economic-centric logic of public administration. The clientelistic reason was equally important, as clinicians were not only the main stakeholder, but they were viewed as partners in the establishment and implementation of ESY. In the Western context, the 1980s were characterised by the efforts of public management to hold professionals accountable due to the increasing complexity of organisations (Fowles, 1993). It was a common sense regarding how public sector should be managed even before the conceptualisation of NPM. In Greece, empirical evidence has shown that PASOK was not sharing this belief and clinicians had even more freedom than before. So, apart from the confirmed perception of PASOK regarding public administration, we can highlight the importance of the dominant agenda on public management. PASOK wanted to co-operate with clinicians in order to sustain the narrative of ESY, impose specific practices and to perpetuate the clientelistic network.

The clash of ideologies in ESY excluded accounting from potential solutions, despite the fact that accounting can be an alternative in public sector management (Marcon and Panozzo, 1998). While there was a wide shift towards the financial dimension, in ESY there was shift towards medical and social dimensions. Regardless of the directions, empirical data showed that the use and the relevance of accounting were influenced by the dominant political and social perspective. The researcher could not trace the genesis



of public sector accounting practices and the very context that shaped them. The fact that ESY was using a simplistic accounting framework, which was the same for every public sector entity, could not be encouraging regarding the importance of accounting in ESY. However, the context of ESY where accounting operated was very enlightening regarding the constraints that were created. While populism did not directly influence how calculative accounting practices were prepared, it certainly influenced their relevance in organisational reality. The existing accounting practices of ESY could not have provided more comprehensive information but, accounting as an administrative practice for change (Hopwood, 1992) was constantly constrained as a potential threat for partisan aspirations.

Populism did not influence the way in which budget was prepared but it was not favouring change in order for budget to provide better information. Cost could not be monitored but measurement of the cost was never a problem under consideration. There was never a culture that cost of services is an important parameter of ESY and PASOK was always highlighting the social parameter of public policy, according to which, ESY must be established regardless of the cost. Besides, even the core users of financial information, such as the hospitals and the Ministry, were not interested in the numbers of budget or the annual report. We also noticed the competition regarding health expenditure as one of the strongest features of the environment where ESY operated. This feature was motivated by populism therefore, we could claim that populism created prone to a mentality of inefficiency. Apart from the mentality, even if a government wanted to improve efficiency, there was no way for inefficiency to be tackled due to the absence of practices that could measure the deficits. The context created a mentality among the actors that accounting is not important for ESY and any insistence on improving economic performance was considered as suspicious and dangerous. This mentality confirms Stewart (1984) who argued that the lack of information leaves accountability without comprehensive basis of judgment which results misguided actions, at least from a managerial standpoint.

Last but not least, if we compare the role of accounting in ESY with the role of accounting during the 1980s in the Western countries, the perception that accounting in ESY was both undeveloped and restrained is confirmed by empirical evidence. Even in the developed countries, NPM reforms faced a lot of problems in their implementation, and their effectiveness has been criticised. However, the point of this thesis is not to idealise the usefulness of NPM but, it is to highlight the primitive status of managerialism in the

Greek context. A characteristic example could be the absence of double-entry bookkeeping. In fact, the Greek case shares more characteristics with Third World countries, where managerial rationales of accounting are restrained by political hegemonies (Alawattage and Wickramasinghe, 2008). In Greece, empirical evidence has shown the trend of accounting to emphasise on costs, financial accountability and decision-making management based on economic data (Marcon and Panozzo, 1998) was completely ignored and victimised. As a result, accounting was not a valuable source of information, as it was in the UK (Hopwood, 1992). In Greece the presence of accounting cannot be taken for granted. The lack of accounting culture was illustrated in the lack of trained personnel in hospitals, in contrast with the majority of Western countries, where public organisations were occupied by professionals, rather than clerks (Hopwood, 1992).

Additionally, there were other significant elements of accounting which were absent in Greece. For example, the establishment of accounting technologies can create calculable selves without the need for direct control or supervision (Humphrey et al., 1993, p.17). Lapsley (1994) argued that accounting has the ability to alter balance of power between actors. Similarly, Stewart (1984) mentioned that accounting has the capacity to provide information, which is a source of power. In this way, provision of information can take power from institutions. In the highly centralised ESY, empirical evidence has shown that institutions wanted to exploit power for partisan affairs rather than to diffuse it equally to the public. The desire of PASOK to control hospitals and establish the clientelistic network could not favour any initiatives that would reduce its power. Therefore, accounting was restricted in a meaningless role and had no relevance in political and organisational life, as it had been delegitimised by the dominance of populism. Empirical evidence is in the same direction with Hopwood (1992), who argued that accounting is influenced by socio-political values, modes of bargaining and by institutional practices. These three statements can summarise the context of ESY in which accounting operated. Populism was expressing values of society and political aspirations, as they have been shaped by historical evolution. Populism created massive clientelist, which was a form of extensive bargaining, it institutionalised behaviours and practices due to its legitimising ability, and in this way, it defined the role of accounting and accountability in ESY.

## **8.5 SUMMARY**

The establishment of populism as a dominant form of political accountability and the prevalence of the political rationality in public administration shaped a context for ESY

which was aiming at very specific achievements. These pursuits were the exploitation of the social role of ESY for the enhancement of the public image of the government, and the second was the establishment and perpetuation of a clientelistic network that could reproduce political domination. This thesis has confirmed Broadbent and Laughlin (2003) who argued that governments make themselves accountable based on political, rather than managerial ways in order to increase control over society. PASOK was accountable to the social subject that had been constructed both in the polarised public debate and in organisational life.

As a result, political ways of accountability penetrated organisational life and thus, organisational accountability was decoupled from managerial rationality. The object of performance was the sustainability of the clientelistic network and the provision of benefits under this scheme. Under this context, managerial accountability was clearly undermined as its practices were either ignored or victimised. Social control and the subsequent infiltration of the state by partisan members distorted accountability and all forms were integrated to partisan accountability. Therefore, populism conflicted with the values of economic rationalism, where the legitimation and power of the principal derives from the transfer of financial resources (Gray, 1984). In populism, legitimation and power derive from the provision of benefits through the partisan network.

## **CHAPTER 9 CONCLUDING REMARKS**

### **9.1 INTRODUCTION**

Empirical chapters have answered the question “which were the accountability relationships in ESY, and which was the role of populism”. Populism integrated all forms of accountability in a single form called partisan accountability. Accounting was not relevant in this context and populism classified it in the side of the establishment that must be eliminated. In organisational practices, the structures of managerial accountability were weak and unable to have any particular role. Consequently, this study argues that populism promoted a mentality prone to inefficiency and it opposed economic rationalism. This is the last chapter of the thesis, and it will describe how the aims for contributions have been fulfilled, the limitations and weaknesses of the study, and recommendations for future research.

### **9.2 CONTRIBUTION**

The wider contribution of this study has been the further understanding of public sector accounting in the context in which it operates. The lack of studies in the Greek context highlighted the need to understand accounting within ESY from the very beginning of the system. For this reason, a historical approach was essential in order to explore the importance of accounting in the genesis of ESY and the accountability structures that were shaped afterwards.

The main pillars for the contribution of this study to be fulfilled have been the examination of the clash of accountabilities beyond the Anglo-Saxon context, the interplay between accounting and politicians, the importance of accounting in a significant public sector reform, and the conceptualisation of accounting and accountability through an alternative theoretical framework.

#### ***9.2.1 The clash of accountabilities beyond the Anglo-Saxon context***

The clash between managerial and political accountability has been examined in a context where managerialism was not as important as it was for Anglo-Saxon countries. On the contrary, managerialism was often perceived with hostility, both in the public debate and in organisational practices, a feature that has not been seen in the literature, at least to that great extent. In this way, this study examined accounting in a context where its proper development cannot be taken for granted. This context left accounting to atrophy, and as a result, accounting could not be a counterbalance to the aspirations of the political

environment for power manipulation. Despite the fact that Greece was already member of European Union, the structures of accountability and the relationships that resulted from these structures were different from other Western countries. On the contrary, we can notice similar characteristics with accountability in developing or third-world countries. In these contexts, including Greece, managerialism met a lot of obstacles from the institutional environment because of political interventions, lack of administrative structures and personnel, and corruption. Therefore, these factors can be identified as important parameters formation of accountability relationships.

This study also contributes to the examination of old public accountability before the dominance of NPM. The influence of accountability by NPM was seen as a natural consequence. Combined with the arguments of the previous paragraph, we could identify accountability structures beyond the traditional settings of the Anglo-Saxon context. The chameleonic nature of accountability was confirmed (Sinclair, 1995), and we notice that political accountability dominated. However, this dominance was different from Anglo-Saxon countries or even the Western countries in general, where the basis of legitimation of political accountability was the enforcement of managerialism. As a result, accounting and accountability have operated for more than 40 years in a context that has delegitimised them from the very beginning. As a matter of fact, we notice a phenomenon for the first time, as the severe clientelistic partisanism integrated political and managerial accountability to a single dominant form, which was partisan accountability. This phenomenon highlights an original knowledge that derived from this thesis, apart from the examination of accountability in a different context. Partisanism created the hybrid of bidirectional accountability, as the social subject that was the principal of political accountability ended up being the agent of managerial accountability, and in turn, PASOK was the agent and the principal simultaneously in an endless loop.

### ***9.2.2 Accounting and politicians***

This study is a more comprehensive effort for the examination of the interplay between accounting and politicians, as there is particular focus on the impact of politicians on accounting and accountability. Unlike the majority of the literature, this study did not focus on the use of accounting numbers by politicians. Even in this field, health expenditure was an accounting figure that was widely used by politicians. However, despite how information is used, the use of such generic information is a common theme in the literature (van Helden, 2016). What is not common, is the use of accounting

numbers in order for politicians to demonstrate a mentality prone to inefficiency. The political environment created a context in which accounting was not relevant, and very often its reference was perceived as a negative feature. This is very indicative regarding how delegitimised accounting was in the Greek context. As a result, accounting cannot be taken for granted, especially in an environment that is dominated by politicians.

The politician-centric nature of ESY and of the wider Greek public sector, and the lack of an accounting elite created the context where accounting operated. This context transfused a perception for accounting in organisational practices, and mainly, it enforced aspirations that understand accounting as a threat. In the Anglo-Saxon countries, various accounting reforms and mechanisms were rejected or victimised, but the relevance of accounting as an administrative practice in general has never been questioned. So, in the case of ESY, politicians perceived accounting as an obstacle, as an unnecessary luxury, as a threat, and they had selective interest in accounting figures only for the cases that could be relevant for their political narrative.

Another parameter for which we obtain original knowledge is how important accounting can be for public sector reforms. The literature focuses on public sector accounting reforms in order to examine specific mechanisms of accounting. What the literature has not done is the examination of the importance of accounting in broader reforms, before the production of accounting numbers, before the deployment of accounting as a calculative practice. Empirical evidence has shown that the role of accounting depends on the context where it operates, which can restrict accounting into obscurity. As a result, a health system might have been doomed to inefficiency because of the perception of the politicians for accounting.

### ***9.2.3 Populism for accounting and accountability***

Populism has not been used before as a theoretical framework for the interpretation of accounting research, however, this is not a contribution by itself. We need to state clearly what new we learn for accounting through this approach. Consistent with Llewellyn (2003) who emphasised the importance of localised phenomena in accounting research, populism appeared to be an extremely strong force of the Greek social reality and it defined the role of accounting in this context.

Populism is the link that connects the aforementioned pillars of the contribution. Populism can be seen as a reason why the relevance and the proper development of

accounting cannot be taken for granted, as accounting was delegitimised by the almighty populist narrative. Populism can also conceptualise the behaviour of politicians towards accounting. It was expressing the ways in which politicians referred to the people and their perception regarding how public sector should be managed. As a result, populism defined accountability relationships. It was the conceptual scheme that integrated political and managerial into partisan accountability, and it provided the hybrid of bidirectional accountability. The timeless urge of Hopwood (1984) for the examination of accounting in the context in which it operates has been further expanded by this study. It is evident that populism provides an alternative relationship between accounting and its context, where accounting is atrophic and its importance as an administrative practice is under question.

### **9.3 LIMITATIONS**

Like any other study, this thesis has some limitations. Obviously, there are tasks that could have been done better. For example, time management could be different. Certain time restrictions did not allow any follow-up interview or some additional interviews that could enhance our understanding about the discussed issues. Another limitation could be the lack of organisational archives for ESY, an issue that does not allow the significant triangulation of data (Llewellyn and Northcott, 2007). The lack of organisational archives is a common limitation of historical studies (Carnegie and Napier, 1996), and despite the use of oral history, this limitation cannot be eradicated.

This study has been a case study, as it aimed to examine accounting in a specific context. Llewellyn and Northcott (2007) mentioned that case studies suffer from lack of generalisability and representativeness. Populism might have been significant feature in the Greek context however, the authors cannot claim that it has similar impact on different contexts. Besides, this thesis has provided some different aspects of accounting. This might offer contribution, but at the same time, it limits potential generalisations of findings. Populism itself is an ambiguous phenomenon and there is not scientific consensus regarding its conceptual characteristics. For this reason, this study does not provide a theory that can be vis-à-vis applicable to other contexts, or even, the conceptualisation of populism in the first place could be challenged by a researcher with different understanding of reality.

Another criticism on case studies has been the bias of the researcher to confirm his own beliefs (Flyvbjerg, 2006). The author of the current thesis has tried to implement the

scientific method however, he cannot be debiased. He has grown in the Greek society and as he is a politically active citizen, he inevitably carries his own biases.

Interviews for research have been criticised for lack of control on the examined context, for oversimplifications and idealisations (Alvesson, 2003). The existing study was based on people's thoughts regarding events that took place around 35 years ago. It means that these people might oversimplify or idealise their experiences. Besides, it was very common that most interviewees were overemphasising their own contribution in the period. Additionally, a sample of interviewees can never be enough to cover all potential aspects that might have been existed in a specific historical period.

#### **9.4 RECCOMENDATIONS FOR FUTURE RESEARCH.**

Potential future research can be conducted either in the Greek context or outside of it. There can be further examination of the evolution of accounting in the context of ESY. For example, in the 1990s we notice the first efforts for the implementation of NPM. It would be particularly interesting to examine how these initiatives interacted with the wider context and why they failed. Analysis could be conducted either in the macro level with the examination of the interaction of accounting with the political environment, or in organisational level by examining the obstacles that these initiatives met. Similarly, additional research could focus on the decade of 2000s, when health expenditure was out of control. Another opportunity could be the examination of the reforms that were imposed under the Greek fiscal crisis. The common denominator of these proposals that provides research opportunities is the atrophy of accounting that has been identified, an atrophy that has been attributed to politicians.

Outside the Greek context, populism could be tested in other national contexts, especially where there is strong presence of it. It would be particularly important to see if the findings will be differentiated in other contexts or whether conceptual similarities could be identified. Even without the use of populism as a theoretical framework, future studies could examine the relationship between accounting and politicians in other contexts. The fact that there is a context where accounting was not as relevant as it has been in the Anglo-Saxon countries can be motivation for further research on the role of accounting beyond this context. For example, it would be particularly interesting for researchers to explore the significance of economic rationalism in other contexts. This research could be conducted either in health systems or in public sector reforms in general. Last but not



least, this thesis wanted to highlight the importance of localised phenomena in the study of accounting. Similarly, researchers could identify other significant environmental phenomena as populism was for Greece. This thesis would like to prompt accounting scholars to think out of the box of the traditional accounting research and examine the impact of alternative social concepts on accounting.

Concluding with some final thoughts, despite potential limitations, the researcher is confident that he used the scientific method sufficiently. This study wants to inform accounting researchers about the impact that social phenomena can have on accounting practice. Populism is an endemic phenomenon, which can be found in numerous national contexts. For researchers to be consistent with the calls to examine accounting in the environment in which it operates, they can expand the study of populism in other contexts of accounting.

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