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INFLUENCE OF HOSPITAL ACCREDITATION ON BUDGET USE: A STUDY FROM THE PERSPECTIVE OF INSTITUTIONAL THEORY

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ABSTRACT

This study aimed to examine, from the perspective of institutional theory, how hospital accreditation influences budget use in a philanthropic hospital. A descriptive, qualitative single-case study was conducted, with data collected through interviews and questionnaires involving a clinical manager and an administrative manager, as well as a review of the institution's accreditation manual. The unit of analysis was a philanthropic hospital with level 1 accreditation from the Organização Nacional de Acreditação (ONA). The results showed that hospital accreditation, which certifies the quality and safety of healthcare services, did not influence the introduction of budgeting, as this tool had already been incorporated into the organization following a change in corporate governance. However, accreditation contributed to the continued use of the budget and to adjustments in its planning and execution framework to meet quality and safety requirements. From the perspective of Institutional Theory, evidence of all three forms of institutional isomorphism and of different levels of budget institutionalization was identified. The budget was also found to be used instrumentally, as an integral part of the hospital's planning, control, and resource allocation routines.

Keywords: hospital accreditation, institutional theory, budgeting, organizational change.

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1 INTRODUCTION

In the twenty-first century, hospitals with different legal structures continually seek to improve service quality to meet the expectations of increasingly demanding users. The need to provide quality services involves the organization as a whole, extending beyond the medical services that hospitals offer (Silva, 2017). These demands highlight the importance of improving organizational management techniques and using Management Accounting resources to support hospital managers' decision-making (Castanheira et al., 2013). Philanthropic hospitals deserve particular attention in this context. As third-sector organizations, they play an important role in providing services to the Brazilian Unified Health System (SUS), balancing their social mission with the need for economic and financial sustainability and compliance with regulatory requirements.

The budget is an important management control tool because it translates organizational objectives into action plans, guides decisions and behavior, and provides benchmarks for performance evaluation (Huang & Lu, 2025; King et al., 2010). In Australian healthcare organizations, King *et al.* (2010) demonstrated its importance as one of the main management control mechanisms.

An examination of the hospital environment reveals both the complexity of management and tensions between medical and administrative professionals. Limited theorization of the purposes of budgeting and the lack of clinical professionals' involvement in budget preparation may prevent organizations from fully realizing the benefits of this Management Accounting tool (Macinati, 2010). Furthermore, from the perspective of Institutional Theory, pressures within the organizational environment can influence the adoption and use of tools provided by the Management Accounting System. Even in the absence of contradictions among users or resistance to implementation, these pressures may result in limited diffusion and use (Santos *et al.*, 2021).

Institutional Theory helps explain how organizations incorporate practices, structures, and procedures in response to pressures within their environment. From this perspective, organizational practices are adopted not only because of their technical efficiency but also in pursuit of legitimacy within the organizational field (DiMaggio & Powell, 1983). Hospital accreditation can therefore be understood as a source of institutional pressures encouraging the incorporation of standards, processes, and management mechanisms focused on service quality and safety.

Hospital accreditation is particularly relevant in this context as a voluntary process of external assessment and certification of healthcare service quality and safety. In Brazil, this process is conducted by institutions including the Organização Nacional de Acreditação (ONA), which establishes standards for patient safety, the integration of clinical and administrative processes, and the continuous improvement of hospital management. Studies show that accreditation contributes to improvements in organizational processes and quality of care (Hussein *et al.*, 2021) and positively influences management control systems (Silva et al., 2020). This raises the question of whether hospital accreditation influences budget use in healthcare institutions.

Accordingly, this study seeks to examine, from the perspective of institutional theory, how hospital accreditation influences budget use in a philanthropic hospital in Curitiba, in the state of Paraná. The study explores how the institution adapts to institutional pressures arising from hospital accreditation and examines how the institutional isomorphism identified in the hospital's accreditation process may influence budget use and its level of institutionalization.

The study's academic contribution lies in empirically examining the assumptions of Institutional Theory regarding budget use in an accredited philanthropic hospital. It provides insight into the influence of hospital accreditation on budget use, clarifies the role of this tool in the management of these organizations, and generates evidence that may support future research and broaden theoretical understanding of the subject in other hospital settings.

Furthermore, by analyzing a philanthropic hospital, a third-sector organization that must reconcile its social role with financial constraints, regulatory requirements, and rising quality standards, this study helps connect research on Management Accounting, Institutional Theory, and hospital management. The results provide insight into how institutional pressures arising from accreditation may influence budget institutionalization, revealing the operation of institutional isomorphism mechanisms and the different levels at which this management practice is incorporated. The study thus offers evidence that may inform future research on the relationship between institutional legitimacy, organizational quality, and management control systems in different hospital settings.

The social contribution stems from identifying institutional factors that influence the use of management resources in philanthropic hospitals, particularly the budget as a tool for planning, control, and resource allocation, and from understanding how managers involved in decision-making perceive and use this practice. Given the importance of these organizations in providing services to the Brazilian Unified Health System, understanding how external quality and safety requirements strengthen planning and control practices may inform discussions of sustainability and improvements in hospital management.

The choice of an accredited philanthropic hospital is justified by the important role of philanthropic institutions in providing services to the Brazilian Unified Health System and by the management and budgetary challenges these organizations face, particularly in diversifying revenue sources, improving infrastructure, and maintaining service quality standards to obtain and retain hospital accreditation.

2 THEORETICAL FRAMEWORK

2.1 Institutional Theory

Institutional Theory is one of the main approaches used to understand how organizations incorporate practices, structures, and behaviors legitimized by the institutional environment. Several strands have emerged over its development, notably New Institutional Economics (NIE), Old Institutional Economics (OIE), and New Institutional Sociology (NIS). Although they share an interest in institutions, these approaches differ in their analytical focus. NIE focuses on economic efficiency and transaction costs, OIE emphasizes the formation of organizational habits and routines, and NIS seeks to understand how institutional pressures influence the adoption, diffusion, and persistence of socially legitimized organizational practices (Scott, 2014; Greenwood et al., 2017). As this study examines the influence of hospital accreditation on budget use, it adopts New Institutional Sociology as its theoretical foundation.

The origins of Institutional Theory can be traced to studies of social, political, and economic institutions. Philip Selznick is considered a pioneer of this approach for interpreting organizations as a structural expression of rational action that, in the course of their operations, face environmental pressures and undergo a process of institutionalization in which organizational values begin to influence individuals' decisions and behavior (Peci, 2006). From this perspective, Meyer and Rowan (1977) argue that institutionalization entails the establishment of institutional rules that function as myths incorporated by organizations to gain legitimacy, attract resources, achieve stability, and improve their prospects for survival. Practices and procedures may therefore be incorporated regardless of their immediate effectiveness, becoming part of organizational reality and acquiring rule-like status in individuals' thinking and actions.

From this perspective, organizations undergoing change, such as the implementation of management systems, audits, or certification, tend to incorporate externally legitimized practices and procedures. According to Meyer and Rowan (1977), laws, technical education, public opinion, and accreditation systems significantly influence organizations, encouraging the adoption of new

organizational structures. In hospitals, accreditation constitutes an institutional mechanism of external assessment that establishes quality and safety standards and may influence the adoption and continued use of management practices, including budgeting.

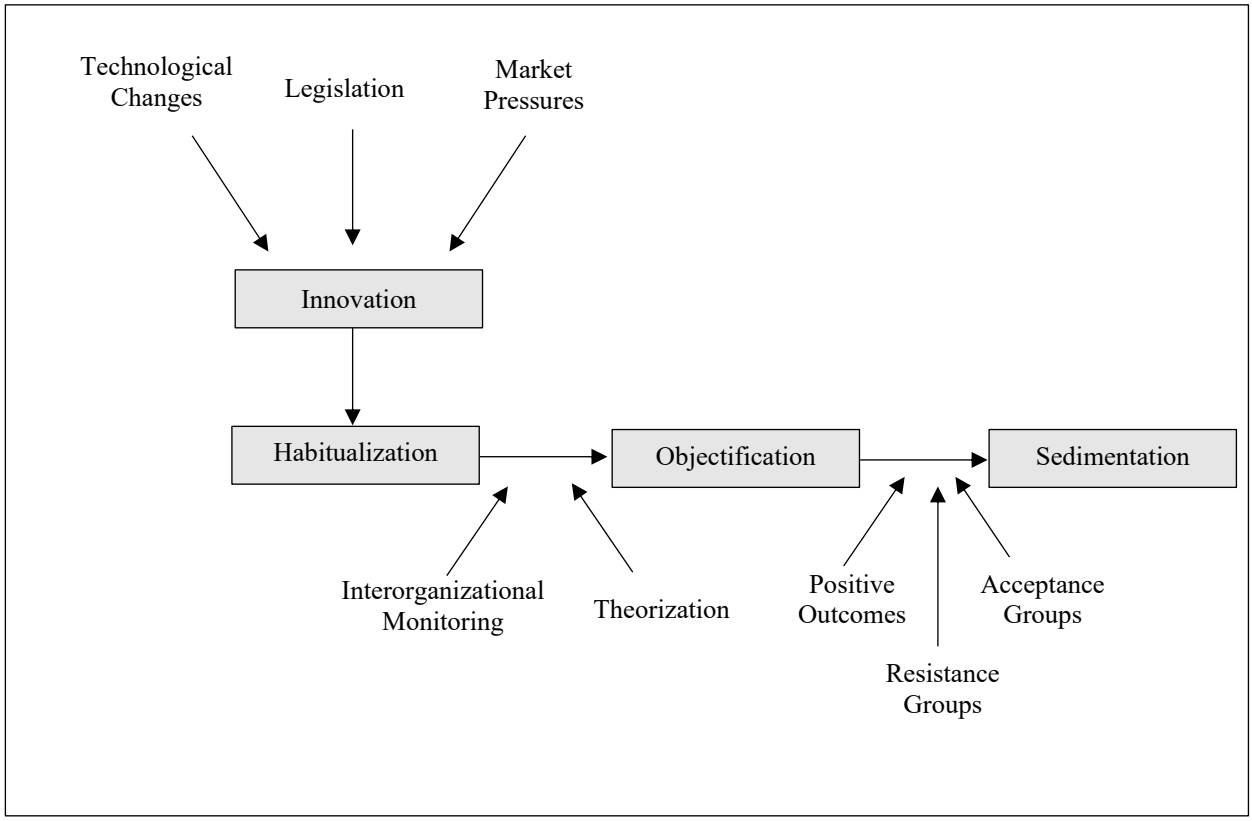
Depending on the configuration of institutional forces and how Management Accounting practices are disseminated, these practices may be used ceremonially or instrumentally. Ceremonial use occurs when procedures are performed solely to meet external requirements or reproduce organizational habits, without being meaningfully incorporated into management. Instrumental use, in turn, involves employing these practices strategically to solve problems, support decision-making, and achieve organizational objectives (Russo & Guerreiro, 2017). An organization may therefore use a management control system merely to meet certification or audit requirements or effectively incorporate it into decision-making.

Within Management Accounting, Burns and Scapens (2000) emphasize that studying the institutionalization of a practice entails understanding how individual habits become organizational routines, lending stability to the behavior of individuals and groups. From this perspective, Ferreira et al. (2023), in investigating changes arising from accounting automation, showed that the adoption of new practices depends not only on technological factors but also on institutional factors related to the habits, routines, and actions of organizational agents. Their findings demonstrate the continuing relevance of Institutional Theory in explaining changes in management control systems.

To deepen understanding of institutionalization, Tolbert and Zucker (1999) proposed that the process unfolds in three stages: habitualization, objectification, and sedimentation. Habitualization involves developing new structural arrangements in response to specific problems; objectification refers to the development of shared social meanings and consensus regarding the value of these structures; and sedimentation represents full institutionalization, characterized by the historical continuity of practices and their incorporation into organizational routines. These processes suggest different levels of institutionalization, as some practices are more firmly established than others and thus less susceptible to modification or abandonment.

Figure 1 summarizes the components of this process. Habitualization is driven by forces such as technological and legislative changes and market pressures. Objectification is characterized by the formalization of organizational procedures and policies through monitoring and theorization. Sedimentation represents complete institutionalization, when organizational procedures and policies become routine and widely accepted within the organization (Tolbert & Zucker, 1999).

Figure 11
Components of the institutionalization process



Source: adapted from Tolbert and Zucker (1999).

In addition to institutionalization, New Institutional Sociology emphasizes the concept of institutional isomorphism, developed by DiMaggio and Powell (1983). They argue that, as an organizational field becomes established, organizations tend to become similar in response to pressures from the institutional environment. This homogenization occurs through three mechanisms. Coercive isomorphism results from formal and informal pressures exerted by organizations on which an entity depends, as well as legal and regulatory requirements. Mimetic isomorphism involves adopting practices used by organizations perceived as successful, particularly in contexts of uncertainty. Normative isomorphism is associated with professionalization and is influenced by academic training, professional associations, and networks of experts that disseminate organizational models.

These mechanisms may operate simultaneously and are not always associated with increased organizational efficiency. Organizations often adopt practices to strengthen their legitimacy within the institutional environment, improve their prospects for securing resources, and ensure survival (DiMaggio & Powell, 1983). In hospitals, accreditation may constitute an important source of coercive, mimetic, and normative pressures capable of influencing both the institutionalization and the use of management control tools.

New Institutional Sociology thus provides a theoretical foundation for understanding how institutional pressures arising from hospital accreditation may influence the continuity, institutionalization, and manner of budget use. From this perspective, analyzing institutionalization, isomorphic mechanisms, and the ceremonial or instrumental use of the budget helps explain how management practices are incorporated and sustained in hospital organizations.

2.2 Organizational Budgeting

The budget is one of the main Management Accounting tools used to support planning, coordination, control, and organizational performance evaluation. In addition to quantifying targets and guiding resource allocation, it serves as a communication mechanism across organizational levels, promoting alignment between strategic objectives and operational activities (Toigo et al., 2016; Mucci et al., 2016). From an institutional perspective, budgeting can be understood as an organizational practice embedded in a broader context, whose adoption and acceptance are influenced by institutional pressures and the organization's environment (Luz & Lavarda, 2021).

Budgeting promotes interaction between senior management and other organizational departments, facilitating increased information flows (Toigo et al., 2016). In addition to supporting strategic and operational planning, the budgeting system supports performance control, results evaluation, resource allocation, and the integration of administrative processes (Ekholm & Wallin, 2011; Mucci et al., 2016). However, the budget cannot serve multiple purposes while meeting the efficiency and effectiveness requirements of all its functions within a single organization, as doing so ultimately generates internal conflicts (Toigo et al., 2016).

In hospital organizations, the budget may also help reduce information asymmetry among organizational agents by providing information that supports decision-making and mitigates agency problems associated with resource management (Souza et al., 2023).

In a study of two Italian hospitals, Macinati (2010) found that the budget could influence clinical practice toward the achievement of organizational objectives, contributing to a better understanding of the effects of new public management in complex organizations such as public hospitals and to identifying paths toward more effective healthcare reforms. The author also found that both hospitals encountered resistance to change, particularly among clinical professionals. However, following the standardization and formalization of budgeting processes, this resistance declined in one hospital. In the second hospital, by contrast, ceremonial budget use persisted because the clinical sector rejected changes in organizational routines, mainly because these professionals felt excluded from the budgeting process. Recent studies reinforce the continuing importance of the budget as a coordination and control mechanism in hospitals. These findings indicate that the adoption of budgeting in hospitals depends not only on formalization but also on the involvement and acceptance of its users. Pavlatos and Kostakis (2023) showed that, in public hospitals, budget use for planning, resource allocation, and control increases when cost accounting information is of higher quality, reinforcing its role as a management support tool.

Covaleski and Dirsmith (1983) found that budget use in a hospital is more complex and must serve as a linguistic and negotiating device that enables transparent, effective communication between specialized healthcare departments and administrative management. The main Management Accounting challenge in the hospitals studied by Macinati (2010) concerned clinical management's acceptance of the budget as a management tool.

The findings of Sola and Bonacim (2015) reveal a separation between management and medical activities, which is one source of the conflicts that encourage ceremonial budget use and create resistance hindering instrumental use. The authors also found that, when clinical managers were asked whether they consulted the budget when making decisions, only those with some knowledge, even at an introductory level, of its purposes reported consulting it to support their decisions.

Another study found that clinical managers resist budget use in hospitals, arguing that it restricts clinical expenditure, prevents technological development, the expansion of hospital facilities, and staff recruitment, and consequently affects the quality of care (Santos et al., 2023).

According to Macinati (2010), institutionalizing a Management Accounting practice requires not only understanding the accounting system itself but also considering how all the

groups involved conceive of and use it. In this regard, Souza et al. (2023) show that the availability and sharing of budget information among organizational agents help reduce problems arising from information asymmetry and promote more efficient hospital management.

Taken together, these studies suggest that budget use in hospitals depends not solely on formalization but also on how different organizational groups perceive, accept, and incorporate this tool. Resistance among clinical professionals, the separation of administrative and care activities, and the level of knowledge about the budget's purposes may encourage different forms of use, ranging from predominantly ceremonial use to effective incorporation into decision-making (Macinati, 2010; Sola & Bonacim, 2015; Santos & Bonacim, 2020).

2.3 Hospital Accreditation

Quality assessment in healthcare services began in the twentieth century, with an important milestone being the establishment in 1951 of the Joint Commission for Hospital Accreditation in the United States, subsequently named the Joint Commission on Accreditation of Hospitals. This institution helped consolidate hospital quality assessment and certification models (Feldman, Gatto, & Cunha, 2005). Since then, hospital accreditation has been used as a mechanism for externally assessing healthcare service quality through the examination of requirements concerning safety, care processes, and management practices.

Accreditation is a system for assessing and certifying healthcare service quality that is voluntary, as it is initiated by the healthcare organization itself; periodic, as assessments are conducted throughout the certificate's validity; and confidential, as information collected from each healthcare organization during assessment is not disclosed. According to the Manual for Healthcare Provider Organizations, the Organização Nacional da Acreditação (ONA, 2021) considers transparency, individual and collective respect, confidentiality, continuous improvement, participatory development, credibility, and sustainability as a driver of growth to be the core values of organizational accreditation.

A hospital is a complex environment in which physicians, nurses, anesthetists, and other healthcare professionals work to preserve patients' lives alongside administrative professionals, including *controller*s, accountants, and financial managers, who are responsible for administrative and financial planning, organization, and control. Efficient hospital operations, a requirement of hospital accreditation, demand not only quality healthcare services but also competent management capable of coordinating and controlling organizational resources. Management control tools are increasingly essential both in businesses generally and in hospitals, as administrative effectiveness requires efficient methods for planning and executing administrative activities while maintaining continuous improvement and service quality (Caliman et al., 2016).

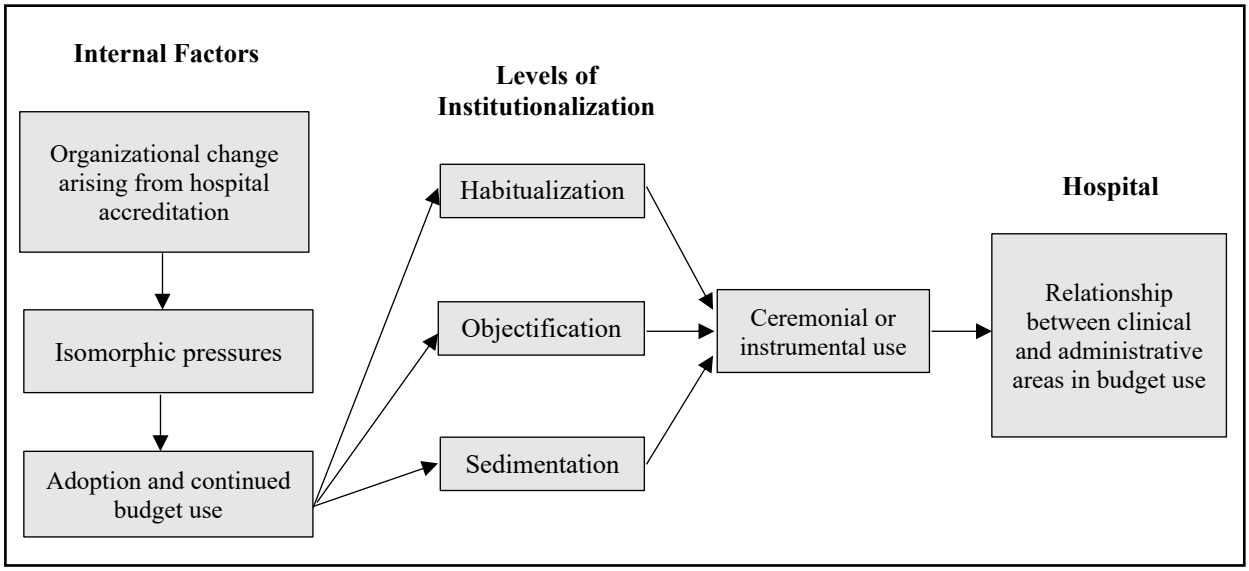
Hospital accreditation encourages hospitals to pursue quality programs aimed at continuously improving their processes, products, and services. As Terra and Berssanetti (2017) note, accreditation promotes process standardization and encourages continuous improvement in healthcare organizations. It thus strengthens management practices aimed at improving institutional performance (Terra & Berssanetti, 2017; Arnold & Artz, 2019).

One Management Accounting tool widely used in hospitals is the budget, which forms part of the management process, represents the financial plan, and helps the hospital establish targets, serving as an indicator and showing actual results through specific measures (Caliman et al., 2016). The budget is an important organizational planning and control mechanism, supporting operational planning, activity coordination, and performance evaluation (Hansen & Van der Stede, 2004; Arnold & Artz, 2019). Sponem and Lambert (2016), in turn, show that these functions can assume different configurations and roles within organizations, including operational, strategic, managerial, and administrative functions. Recent studies demonstrate that different budget functions remain a focus of research, particularly those related to planning, performance

evaluation, and forecasting, reinforcing the relevance of the budget as an organizational management tool (Mucci, Beck, & Frezatti, 2021, 2023).

As shown in Figure 2, the research design begins with an analysis of internal organizational factors, including isomorphic characteristics identified in organizational change, proceeds to examine the level of budget institutionalization in the hospital, and addresses whether the organization uses the budget ceremonially or instrumentally.

Figure 2
Research design



Source: prepared by the authors.

The research design shows that organizational change arising from hospital accreditation is followed by isomorphic pressures that influence the organization's adoption and continued use of the budget. This influence affects the level of budget institutionalization. These factors help explain how budgeting is used and incorporated into organizational routines, making its purposes clearer to managers and improving the relationship between the hospital's clinical and administrative areas.

In addition to providing a mechanism for quality assessment, hospital accreditation can be understood as a source of institutional pressures, as it establishes standards and practices that guide the operations of accredited organizations. These pressures may extend to management control systems and consequently influence the adoption and use of the budget.

3 METHODOLOGICAL PROCEDURES

To examine, from the perspective of Institutional Theory, how hospital accreditation influences budget use in a philanthropic hospital, a single-case study was conducted with individuals directly involved in budget preparation. The unit of analysis is an accredited philanthropic university hospital in Curitiba, in the state of Paraná. Opened in 1958, the hospital is currently a referral center for trauma, urgent care, and surgical emergencies.

In 2012, Alpha University Hospital, the name used in this study to protect the institution's identity, underwent a change in corporate governance that influenced its clinical and administrative structure. Nine years later, the hospital began focusing on hospital accreditation. Since December 2022, the hospital has held level 1 accreditation from the Organização Nacional

de Acreditação (ONA), a certification awarded to institutions that meet patient safety criteria in all areas of activity, including structural and care-related aspects.

The institution was selected because its hospital accreditation was valid during the study period and had been obtained relatively recently, facilitating the traceability of the process and access to information relevant to the study.

Data were collected through an interview, a questionnaire, and a review of the institution's accreditation manual to identify standards and procedures potentially related to budget use.

The interview was conducted with an administrative manager (executive director) who has worked at the hospital for 15 years and completed postdoctoral research in Accounting, with research experience in costs and effectiveness in administrative and care settings. In addition to participating directly in the introduction of budgeting at the hospital, he followed the accreditation process from its inception and remains involved in both budgeting and the maintenance of accreditation, contributing to the consistency of the data collected. The questionnaire was administered to a clinical manager (nursing manager) who has worked at the hospital for two years and holds a postgraduate qualification in Nursing. The nursing manager also followed the hospital accreditation process from its inception and participates directly in budgeting, although for a shorter period than the executive director. Both participants therefore meet the study criteria, as they have been directly involved in the accreditation process since its implementation and are currently involved in budgeting.

The analysis of institutional isomorphism drew on DiMaggio and Powell's (1983) concepts of coercive, mimetic, and normative isomorphism. The concepts proposed by Meyer and Rowan (1977) informed the examination of ceremonial or instrumental budget use. To analyze the hospital's level of budget institutionalization, the assumptions of Tolbert and Zucker (1999), comprising habitualization, objectification, and sedimentation, were used. These concepts were employed to understand how hospital accreditation influences the adoption and continued use of the budget.

Table 1 presents the research instrument, divided into four blocks corresponding to the constructs investigated, including the questions, respective variables, measurement scale adopted in each block, and studies that informed its development. Block 1 comprised questions designed to establish the respondent's profile. Studies on hospital accreditation and budgeting were consulted to define the characteristics investigated. Information collected on respondents included educational attainment, field of study, position, length of service at the accredited institution, direct involvement in budget preparation, and duration of involvement in this process.

Table 1
Research instrument

Blocks	Objective	Variables	Questions	Supporting Study
Block 2	a) Identify the level of institutionalization of budgeting practice in the institution studied	Habitualization	Perception of the budget as something new Policies and Procedures Organizational problems and impacts	(Tolbert & Zucker, 1999); (Xavier, 2014); (Dias, 2018)
		Objectification	Clarification meetings Discussions or questions Benefits Decision-making	
		Sedimentation	Risk of discontinuation Meeting needs Group resistance Expected outcomes Process improvement	

Block 3	b) Examine the influence of hospital accreditation on budget use in terms of institutional isomorphism.	Coercive Isomorphism	Accreditation influences Accreditation requirements	(Dimaggio & Powell, 1983); (Luz, 2019)
		Mimetic Isomorphism	Sources of inspiration for defining practices External influence	
		Normative Isomorphism	Professional associations Continuing education	
Block 4	c) Identify managers' views of budget use.	Planning	Planning and strategies	
	d) Determine whether the budget is used ceremonially or instrumentally.	Budget Usefulness	Resource allocation Assignment of Responsibilities Communication of Objectives Encouragement of interdepartmental interaction Performance evaluation	(Meyer & Rowan, 1977); (Dias, 2018)

To provide a flexible and balanced measure of respondents' perceptions, a five-point L*ikert* scale was selected, as it was sufficient to capture the level of agreement or disagreement with the statements presented.

A semi-structured interview, a questionnaire, and documentary analysis were used to improve the reliability of the assessment of respondents' views through the triangulation of different sources of evidence (Cozby, 2003).

Data analysis followed the criteria presented by Yin (2016). First, the data collected were organized, analyzed, and synthesized. They were then coded according to the predefined theoretical categories, considering the level of budget institutionalization, the isomorphism mechanisms present in budgeting and hospital accreditation, and the institution's manner of budget use, classified as ceremonial or instrumental.

One consideration in conducting research is the relationship between its costs and benefits. No risk of physical or psychological harm was identified in this study, as data were collected with informed consent and without deception, thus causing no physical or psychological stress to respondents (Cozby, 2003).

4 RESULTS

The results were analyzed through the triangulation of evidence obtained from semi-structured interviews, questionnaires, and documentary analysis. The interpretations presented arose from convergence among these sources of evidence and were subsequently compared with the literature to strengthen the analytical consistency of the findings.

4.1 Analysis of the Level of Budget Institutionalization

In healthcare, organizational changes such as advances in medical procedures, improvements in healthcare cost measurement, resource shortages, an increasing proportion of the population using Brazilian Unified Health System services, the need for greater investment in clinical services, and the adoption of more professional management require managers to make effective decisions that address these demands more efficiently and at lower cost (Santos et al., 2021).

The interview with the hospital's executive director revealed that a major change in the physical, operational, and administrative structure was associated with a change in the corporate

governance model implemented 12 years earlier. This change led to improvements in clinical and administrative procedures. In the interviewee's words (executive director):

> [...] the main *driver* behind the structuring of clinical, administrative, budgeting, and controllership procedures was my implementation of a *compliance* and governance policy 12 years ago. The change in the organization's governance led us to invest in auditing, controllership, budget execution, and accreditation as well.

Given the focus of this study, only the administrative procedures that contributed to the institution's budget use will be emphasized.

At Alpha Hospital, the corporate change process involved budgetary difficulties that challenged technological innovation and expanded investment, particularly in the clinical area. Compliance standards concerning the safety of the environment, professionals, and patients required financial resources, even when funds were often not immediately available.

Based on the interview and questionnaire administered to managers, particularly the questions concerning budget use, difficulties or resistance during implementation, and prospects for continued use, the hospital's adoption of budgeting was found to have involved all three institutionalization stages proposed by Tolbert and Zucker (1999). Habitualization was evidenced by the creation of structural arrangements to address organizational problems faced by the institution 12 years earlier. Objectification was manifested in the development of social consensus among those responsible for using the budget within the new organizational structure. Sedimentation, in turn, was reflected in the incorporation of budget use and the routine, continuous participation of those involved in budgeting.

According to the study participants, those involved in budgeting at Alpha Hospital, in both clinical and administrative areas, showed no resistance. However, institutional and environmental forces, such as insufficient resources from the Brazilian Unified Health System (SUS) and patients' growing demands for safety, quality, and confidence in the care provided, drove changes in hospital management practices (La Forgia & Couttolenc, 2009; Hussein *et al.*, 2021). In this context, the implementation of governance mechanisms and the restructuring of internal controls and management processes influenced budget institutionalization at the hospital.

The managers' accounts and the documents analyzed showed that corporate change established budgeting practices and standards that became an integral part of hospital routines. Alongside these changes, concern emerged for the efficiency and quality of all the hospital's daily processes. In the interviewee's words (executive director):

> Implementing a governance and *compliance* policy led us to review our entire internal control structure, our policies, and [...] the care process, which is our shop floor. With that change, we began a whole journey of budgetary and financial structuring and a whole care journey, which for an industrial company is ISO (*International Organization for Standardization*), and for me is the Organização Nacional da Acreditação.

Only eight years after this corporate change did the hospital begin focusing on obtaining hospital accreditation. Budget use at the hospital was therefore determined not directly by accreditation but by the earlier corporate change.

Analysis of the questionnaire showed that the nursing manager shared this view, confirming that the introduction of budgeting created new procedures and management policies in the clinical area as well. He also confirmed that clinical managers now recognize the benefits of this Management Accounting tool and that, in his opinion, the budget supports and improves decision-making within his department and throughout the institution. This result converged with

the evidence from the executive director's interview, reinforcing the interpretation that corporate change played a decisive role in the adoption of budgeting.

Although hospital accreditation was not the initial cause of theorization concerning budgeting, as evidenced by managers' responses to questions about accreditation's impact on budget use and the existence of theorization procedures in budgeting, it now substantially influences the holding of interdepartmental meetings aimed at improving the process and reinforcing awareness of its importance to the hospital.

4.2 Analysis of Isomorphic Aspects of Budgeting

The interview with the executive director and the questionnaire administered to the nursing manager revealed characteristics of all three forms of institutional isomorphism in the hospital's budget use at different points in time. When budgeting was introduced, the hospital was undergoing corporate change that gave rise to normative isomorphism, as the controllership and financial management departments drew on accounting standards and pronouncements to define procedures for the institution.

Even at that time, this change generated administrative uncertainty that prompted managers to consult other institutions with experience of this administrative situation to learn about their budgeting procedures, thus characterizing mimetic isomorphism.

Nine years after this corporate change, the hospital focused on obtaining hospital accreditation. During this period, characteristics of all three forms of isomorphism were identified, arising under different circumstances. Accreditation exerted coercive isomorphism by requiring the continued use of the budget and changing views of the nature of the accounts budgeted for during the fiscal year. This prompted the institution to invest more in the safety of its facilities and employees and in hiring professionals with greater technical expertise for clinical areas, as the interviewee noted (executive director):

> Hospital accreditation [...] brought more elements into budgeting, especially where I needed to invest [...] particularly in the safety of facilities and staff, and also in staffing levels. So it was a critical process in supporting and refining the quality of my decision-making.

The managers' accounts and the analysis of the accreditation standard therefore revealed requirements concerning continued budget use and the allocation of resources to the safety of facilities and staff. In light of Institutional Theory, this evidence was interpreted as characteristics of coercive isomorphism

Some accreditation requirements created uncertainty among those responsible for budget use, prompting them to consult members of the Associação Nacional dos Hospitais Privados (ANAHP) to understand how these organizations had responded to particular situations. They used this knowledge to decide how to act so that the budget would meet accreditation requirements and continue to be used effectively. Mimetic isomorphism was thus present at this stage. This interpretation rests on convergence between participants' accounts and the documentary evidence analyzed, which showed that the hospital sought guidance from already accredited organizations when improving its budgeting process.

In response to the question about isomorphic influences on budgeting, the executive director reported that membership of the Associação Nacional dos Hospitais Privados during the accreditation process enabled the hospital to establish contact with already accredited institutions, allowing extensive information exchange about the structural and functional characteristics of the budget in place. Membership of this association was itself a hospital accreditation requirement.

In response to the question about isomorphic influences on budgeting, the nursing manager confirmed that, after hospital accreditation was obtained, the clinical and administrative areas jointly visited other accredited institutions that already used budgeting, which had a major influence on the hospital's budget structure. Another identified effect of hospital accreditation on budgeting was that it required and encouraged both clinical and administrative staff to attend external courses and training at an educational institution addressing the purposes and uses of the budget.

Management at Alpha Hospital was found to be complex, as the hospital provides a range of services delivered by two hundred and ninety-two professionals from twenty different healthcare fields working in inpatient, intensive care, emergency, and laboratory units. Hospital management must also consider healthcare regulations and standards applicable to hospitals and satisfy hospital accreditation compliance requirements.

The tensions between medical and administrative professionals highlighted by Macinati (2010) were not identified at Alpha Hospital. Participants' accounts indicated that both administrative and clinical areas recognize the importance of the budget. The interview evidence did not indicate conflicts between these areas. Rather, the accounts converged in showing integration between them.

Regarding the factor identified by Macinati (2010) as limiting the fuller realization of the budget's purposes, this study presents a different situation. As noted above, there was extensive theorization, and clinical representatives were involved in budgeting, as the executive director indicated and the nursing manager confirmed.

Based on the interview, questionnaire, and documents analyzed, the results suggest that mandatory budgeting and the involvement of clinical professionals from its introduction, even in a highly complex hospital, may explain Alpha Hospital's instrumental budget use.

Evidence of coercive isomorphism was identified during documentary analysis, which involved accessing the hospital's specific assessment standard. This standard consists of sections and subsections with interdependent requirements that must be met. Analysis identified requirements concerning the promotion of institutional quality and safety, the definition of technical and clinical competencies, continuous improvement, and mandatory budget use. This documentary evidence corroborated participants' accounts, strengthening the interpretation of accreditation's influence on improvements to the budget structure.

Finally, as the executive director stated during the interview, hospital accreditation helped shape the budget as it currently stands, contributed to increased efficiency in the department responsible for budgeting, and helped improve the operational quality of everyone involved in this process. This interpretation was supported by the interviews and corroborated by institutional documents showing structural and operational changes implemented after accreditation.

4.3 Analysis of Budget Use

This final analysis sought to determine whether the budget has a formal structure derived from rationalized institutional rules and whether this influences its use. The aim was to understand whether the budget is used ceremonially, that is, adopted symbolically as a myth or ritual to legitimize the institution regardless of its actual efficiency (Meyer & Rowan, 1977), or instrumentally, with use driven by efficiency and effectiveness based on technical criteria such as improving decision-making, optimizing processes, or achieving targets, so that the hospital draws on the budget for its practical usefulness in achieving its objectives (Russo & Guerreiro, 2017).

Convergence between participants' accounts and the documents analyzed suggests that the budget is used predominantly instrumentally at Alpha Hospital, as its use is associated with planning, control, communication, and decision-making.

Managers' responses to questions about budget use and users' perceptions showed that budgeting is "linked" to institutional objectives. The hospital's budget planning and control thus help promote integration among directors and managers, clarifying the budget's structure and purposes. In the interviewee's words:

> The purposes of the budget are known throughout the institution; hospital accreditation actually requires this, [...] budgeting is the trigger, it is linked to the institution's objective. So all our budget planning and control are tied to directors' and managers' decisions. Accreditation, in a way, ties all directors and managers into budgeting. Our targets come from there, both for achieving results and generating operating cash flow.

The nursing manager also confirmed this view, demonstrating convergence between the interviews regarding the use of the budget as a planning and management tool. He confirmed the budget's usefulness in planning linked to the institution's strategies and stated that the hospital's resource allocation is closely tied to budgeting. He further emphasized that the budget is widely used to communicate objectives, targets, and ideas, both within the clinical department and throughout the hospital.

These findings converge with Souza et al. (2023), who found in public hospitals that the participation of different stakeholders in budgeting reduces information asymmetries, strengthens integration among organizational sectors, and increases professionals' commitment to budget execution. According to the authors, clear budget information across hierarchical levels promotes more efficient management and helps align planning with the execution of hospital activities.

The results indicate that hospital accreditation has contributed to shaping the budgeting process as it stands today. To obtain and retain accreditation, the hospital must implement measures to continuously improve processes, reduce waste, optimize medical procedures, efficiently manage inventories of clinical supplies and equipment used by its healthcare staff, allocate resources to meet environmental and personal safety criteria, and provide staff training and development.

Macinati (2010) demonstrated that the standardization of budgeting in the two hospitals studied facilitated budget institutionalization. The same occurred at Alpha Hospital. Standardization and theorization during the development of budgeting were accompanied by increased integration between clinical and administrative departments.

Introducing budgeting required the hospital to establish a financial planning area responsible for managing the entire budgeting process, alongside a well-structured controllership area.

This presented challenges because, despite insufficient revenue from the Brazilian Unified Health System, the hospital had to establish these new areas responsible for the entire budgeting process while also meeting accreditation requirements for the safety of facilities and people.

As the executive director noted and the nursing manager reinforced, hospital accreditation did not introduce factors considered critical to budgeting. However, it introduced new elements into budget preparation, particularly the direction of investments, spending priorities for the safety of people involved in clinical procedures, facility safety, and expenditure related to staffing levels.

Confirming the budget's usefulness in response to the question about whether the expected results of budget use had been achieved, the nursing manager stated that it is very useful in assigning budget responsibilities and evaluating the performance of individuals and departments at the hospital. He also emphasized that the budget encourages interaction between senior management and other departments, increasing information flows and improving transparency in communication between clinical and administrative sectors. This evidence reinforces the findings of Kamau et al. (2017), who showed that the participation of different professionals in budgeting

strengthens interdepartmental communication, reduces information asymmetries, and promotes greater commitment to budget execution.

Finally, in the executive director's words, "I think hospital accreditation is a consequence of good administration [...] it is part of this process." The interview results, corroborated by documentary analysis, indicate that the corporate change 12 years earlier exerted the greatest influence on instrumental rather than ceremonial budget use at the hospital studied. Nevertheless, hospital accreditation introduced significant changes that strengthened the hospital's physical, operational, and budgetary structure.

5 CONCLUSION

This study aimed to examine, from the perspective of Institutional Theory, how hospital accreditation influences budget use in a philanthropic hospital. Analysis of budgeting and its relationship with hospital accreditation suggests that these elements did not develop simultaneously or in a causally dependent manner. Although accreditation did not determine the introduction of budgeting at Alpha Hospital, it played an important role in its continued use and in shaping the budget planning and execution framework currently used by the institution.

The analysis shows that the introduction of budgeting was initially associated with a corporate change at the institution. The budget had therefore already been incorporated into planning and control practices before the hospital sought accreditation. This finding is relevant because it indicates that accreditation should not necessarily be understood as the factor responsible for adopting budgeting, but as an institutional mechanism capable of reinforcing and modifying existing management practices. The results thus broaden understanding of the relationship between accreditation and management control tools in hospital organizations.

From the perspective of Institutional Theory, manifestations of all three forms of institutional isomorphism proposed by DiMaggio and Powell (1983) were identified, together with evidence of the different stages of institutionalization discussed by Tolbert and Zucker (1999). Hospital accreditation, particularly through its normative requirements and the need to maintain quality standards, contributed to adjustments in the institution's budget structure. This result suggests that external compliance mechanisms may affect administrative and management practices as well as care procedures. This evidence is consistent with the institutional perspective of Meyer and Rowan (1977), indicating that organizations may adjust their structures and practices in response to demands and expectations within the institutional environment.

Another relevant aspect concerns how the budget is used. The findings did not indicate ceremonial use. Since its introduction, the budget has been used instrumentally, particularly for planning, control, and resource allocation. Accreditation, however, contributed to the continuation of this practice and its adaptation to the needs arising from the organization's quality policies. The study thus suggests that budget institutionalization at the hospital resulted not merely from its formal existence but from its incorporation into organizational routines and decision-making.

The results also suggest that participation by clinical and administrative areas and theorization concerning the budget's purposes encouraged its use as a management tool. This finding is particularly relevant given previous studies reporting difficulties in integrating clinical and administrative professionals into budgeting. In the case analyzed, the involvement of different groups and continuing education activities appear to have helped clarify the budget's purposes and reduce potential conflicts associated with its preparation and execution.

In response to the research question, the study concludes that hospital accreditation did not influence the introduction of budgeting at the hospital analyzed but did influence its continued use and the institution's budget planning and execution framework. Accreditation therefore reinforced and adapted an existing management practice, contributing to its sedimentation and integration into organizational routines.

This study's main contribution to the literature is to show, through a case study in a philanthropic hospital, that the relationship between hospital accreditation and budgeting may differ from a direct cause-and-effect relationship. By demonstrating that accreditation can influence the continuity and structure of a previously institutionalized budgeting practice, the study broadens discussion of external institutional mechanisms in Management Accounting and provides evidence from an underexplored organizational setting. The findings may also contribute to understanding budget institutionalization in hospital organizations and encourage managers to reflect on the integration of quality requirements with planning and control practices.

The conclusions should, however, be interpreted in light of the study's limitations. The study was conducted in a single philanthropic institution and involved a limited number of professionals directly connected to the process analyzed. Furthermore, the use of a single interview and a questionnaire completed by one clinical professional limits the ability to capture different perceptions of budgeting and accreditation. These characteristics also prevent the findings from being generalized to other hospitals or institutional settings.

Given these limitations, future research could investigate the relationship between hospital accreditation and budgeting in different hospital organizations, particularly private, public, and philanthropic hospitals, using comparative studies and larger samples. Studies involving more participants in budgeting are also recommended to incorporate different professional perspectives and deepen understanding of clinical and administrative participation. Longitudinal studies could further provide a more robust examination of how accreditation requirements change the structure, use, and degree of institutionalization of budgeting practices in hospital organizations over time.

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CONFLICT OF INTEREST

The authors declare no conflicts of interest.

DATA AVAILABILITY

The complete dataset supporting the results of this study can be made available upon request to the authors.

AUTHOR CONTRIBUTIONS

Roles	1st author	2nd author	3rd author	4th author
Conceptualization	♦	♦		
Data curation	♦			
Formal Analysis	♦	♦		
Funding acquisition				
Investigation	♦			
Methodology	♦	♦		
Project administration	♦	♦		
Resources				
Software				
Supervision		♦		
Validation	♦	♦	♦	♦
Visualization	♦			
Writing – original draft	♦			
Writing – review and editing	♦	♦	♦	♦

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