Article

Transparency, accountability, and governance: a literature review in the context of public hospitals

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This study develops a literature review based on bibliometric analysis on the theme of transparency and accountability within the scope of governance of public hospitals, seeking to identify research lines, theories, research methods, and existing gaps through the analysis of scientific publications until 2020. The investigation followed the theoretical lens of transparency and accountability in the public sector to understand its framework within the scope of the governance of hospitals. Using the Bibliometrix software, and after the consultation process of the articles published in the Scopus and WoS databases, a sample with 118 articles was selected. It was found that, in the period between 2017-2020, approximately 85% of the publications were qualitative, and there is a growing trend in the study of transparency and accountability within the scope of governance of public hospitals. Transparency often appears interconnected with the accountability of agents (accountability), external communication policies (public reports), internal communication policies, and their comprehensibility. The predominance of publications of North American and Chinese origin was also noted. The study also identifies the scarcity of research using quantitative models that explore dependency relationships between the dimensions studied, limiting the comprehensibility of the interdependence between transparency practices and organizations' internal and external attributes. The study contributes to the knowledge about the interactions between transparency, accountability, and reporting within the scope of governance of public hospitals.

Keywords: transparency; accountability; governance; public hospitals; bibliometric analysis.

Transparência, *accountability* e *governance*: revisão sistemática da literatura nos hospitais públicos

Neste estudo busca-se desenvolver uma revisão da literatura baseada na análise bibliométrica sobre o tema da transparência e da *accountability* no contexto da *governance* dos hospitais públicos, procurando identificar linhas de investigação, teoria, método de investigação e lacunas existentes por intermédio da análise das publicações científicas datadas até 2020. A investigação seguiu o referencial teórico da transparência e da *accountability* no setor público com o intuito de compreender o seu enquadramento no contexto da *governance* dos hospitais. Com recurso ao *software* Bibliometrix e terminado o processo de consulta dos artigos nas bases de dados Scopus e WoS, foram selecionados 118 artigos para este estudo. Constatou-se que, no período entre 2017-2020, cerca de 85% das publicações são de base qualitativa e há uma tendência crescente no estudo da transparência e da *accountability* na governança dos hospitais públicos. A transparência surge frequentemente interligada à responsabilização dos agentes (*accountability*), às políticas de comunicação externa (relatórios públicos) e interna, assim como à sua

compreensibilidade. Verificou-se a ainda predominância das publicações de origem norte-americana e chinesa. O estudo identifica também a escassez de investigação baseada em modelos quantitativos que explorem relações de dependência entre as dimensões estudadas, limitando a compreensão da interdependência entre as práticas de transparência e os atributos internos e externos das organizações. O estudo contribui para o conhecimento sobre interações entre transparência, *accountability* e prestação de contas na governança dos hospitais públicos.

Palavras-chave: transparência; *accountability*; *governance*; hospitais públicos; análise bibliométrica.

Transparencia, rendición de cuentas y gobernanza: una revisión de la literatura en el contexto de los hospitales públicos

El objetivo de este estudio es desarrollar una revisión bibliográfica basada en el análisis bibliométrico sobre el tema de la transparencia y la rendición de cuentas en el ámbito de la gobernanza de los hospitales públicos, buscando identificar líneas de investigación, teorías, métodos de investigación y lagunas existentes a través del análisis de las publicaciones científicas fechadas hasta 2020. La investigación siguió el referencial teórico de la transparencia y la rendición de cuentas en el sector público para comprender su marco en el ámbito de la gobernanza de los hospitales. Recurriendo al software Bibliometrix, y tras el proceso de consulta de los artículos en las bases de datos Scopus y WoS, se seleccionaron 118 artículos de interés para este estudio. Se constató que, en el periodo comprendido entre 2017 y 2020, aproximadamente el 85% de las publicaciones son de base cualitativa y existe una tendencia creciente en el estudio de la transparencia y la rendición de cuentas en el ámbito de la gobernanza de los hospitales públicos. La transparencia aparece a menudo interconectada con la responsabilidad de los agentes (rendición de cuentas), las políticas de comunicación externa (informes públicos) e interna, así como su comprensibilidad. También se observó el predominio de publicaciones de origen norteamericano y chino. El estudio también identifica la escasez de investigaciones que utilicen modelos cuantitativos que exploren las relaciones de dependencia entre las dimensiones estudiadas, lo que limita la comprensión de la interdependencia entre las prácticas de transparencia y los atributos internos y externos de las organizaciones. El estudio contribuye al conocimiento de las interacciones entre transparencia, rendición de cuentas y reporte en el ámbito de la gobernanza de los hospitales públicos.

Palabras clave: transparencia; rendición de cuentas; gobernanza; hospitales públicos; análisis bibliométrico.

ACKNOWLEDGMENTS

1. INTRODUCTION

The interest in public governance has been constant in recent years, motivated by greater demand and rigor in the use of public resources. With this, the aim is to maximize the value for money and the public value of government action for the benefit of citizens. It is assumed that this fact is linked to pressures for a more effective and efficient government that provides information transparently to citizens. These are the assumptions of New Public Management (NPM), which is based on economic theory and seeks to reduce costs, fight corruption and improve the quality of public service delivery, among other aspects (Santos & Selig, 2014). In this context, the discussion on public governance revolves around certain assumptions about structural elements, such as management, responsibility, accountability, transparency and the legality of the public sector. In addition, governance is associated with other factors, such as decision-making, performance management and control by managers, and the need for accountability in public administration.

This study was developed through a systematic literature review in order to investigate how the theme of transparency and accountability is addressed in the context of the governance of

public hospitals, focussing on the accountability of governments and on internal and external communication policies. This study seeks to answer the following research question: "How has research on transparency and accountability evolved in the governance of public hospitals?", especially with regard to authors, top journals, theories, research methods, themes addressed, among other aspects. With this analysis, it will be possible to contribute to the knowledge about the state of the art of a topic underesearched, as well as suggest future research clues that allow to increase debate and research in these areas.

The systematic literature review was conducted through a search in the databases of Scopus and the Web of Science (WoS), due to their relevance and general acceptance in academia and the quality associated with their publications on the subject under study. The following keywords were used in the databases: Public Hospital Governance, Public Hospital Administration, Public Hospital Accountability, Public Hospital Transparency, Public Health Governance, Public Health Administration, Public Health Accountability, Public Health Transparency. Finally, it was necessary to carry out bibliographic research in order to gather the base documents for the study. The data were analysed using the Bibliometrix software, in order to locate studies on the subject published until the year 2020. After the methodological procedure, a sample of 118 articles was obtained, which is the object of the literature review.

The systematic review of the literature revealed a strong dynamism in the production of articles on transparency and accountability in the governance of public hospitals in the last ten years, with a clear geographical asymmetry in authorship, since there is a marked preponderance of: United States of America (USA), China, United Kingdom, Germany and Australia. Portugal presents only one publication on the subject.

Although transparency in hospital governance is directly or indirectly underlying in accountability, it is addressed only in a small set of articles. There are few studies that use quantitative research methods in the search for explanatory variables of good practices of transparency and accountability in the governance model of hospitals. Gaps were also observed in several areas, especially in the identification of relationships between the attributes of the members of governance bodies and transparency and accountability practices in the management of public hospital units. Both areas referred (use of quantitative and relational based methods between transparency and accountability practises and governance bodies) offer potential challenges to future research.

The study is structured in five sections and begins with this introduction. In section two, the theoretical framework is addressed, followed by the presentation of the research methodology. In section four, the results are analysed and discussed, followed by final considerations and directions for future research.

2. THEORETICAL FRAMEWORK

In recent decades, there have been profound changes in the role played by the State in relation to the performance and behaviour of the Public Administration (Canotilho, 2000). The adoption of NPM is one of these important changes. It emerged as a fundamental strategic reform, which was applied by the public sector in several ways. It was the result of the growing disappointment with the performance

of this sector, very bureaucratic and traditional, and reinforced with the claim that the private sector and market mechanisms tend to be more efficient when properly adapted to the context of the Public Administration (Hood, 1995; Lapsley & Wright, 2004; Shaw, 2004).

Ewan Ferlie and others, in The New Public Management in Action, explain that private sector management methods applied to the public sector make it more competitive and at the same time guarantee a quality public service. The idea was to introduce into the public sector a new set of ideas and beliefs about management, based on new business techniques (Ferlie, Fitzgerald, & Pettigrew, 1996), such as transparency and accountability, which has shown significant growth in the public sector after use.

The NPM is essentially a comprehensive management idea, since the argument that supports it is that all management faces similar challenges and, therefore, should be addressed in a similar way (Peters & Pierre, 1998). However, according to Ferlie et al. (1996), the success of NPM requires organisational changes throughout the system, including leadership models, culture and organisational objectives. These transformations are complex and not always possible in all organisations or systems, which limits the scope of this model. In this context, Ferlie et al. (1996) study the transformational change that occurs when certain processes influence the practice and operations of the organisation at different levels. The authors concluded that quasi-market, professional and technological changes, as well as external forces, had an impact on this effective change.

Within the NPM, accountability is based on production, competition, transparency and contractual relations and represents a departure from the old public administration, in which various forms of accountability were based on processes and procedures of hierarchical control, legality, trust and cultural traditions (Christensen, Lægreid, & Wise, 2002). Transparency is one of the dimensions of accountability and is based on the idea that an organisation must assume and declare its actions, without omitting its mistakes to avoid public scrutiny (Koppell, 2005).

It is important to mention that Koppell (2005) classifies accountability into five dimensions: transparency, imputability, subjection to control, responsibility and responsiveness. Almquist, Grossi, Van Helden, and Reichard (2013) describe, in a synthetic way, accountability as a rhetorical device that serves as a synonym for many vaguely defined political desires, such as transparency, equity, democracy, efficiency and integrity.

In general, health governance consists of promoting and protecting the citizens' health through actions and means organised for this purpose. Its implementation requires the use of a system to which a particular society resorts in order to organise and manage the affairs of the various sectors and partners and, consequently, achieve its objectives (Sakellarides, 2003; World Health Organisation [WHO], 1998). The WHO goes further by alluding to good health governance by associating it with transparency, accountability and incentives that promote sustainable health systems (WHO, 1998).

For Duran, Chanturidze, Gheorghe, and Moreno (2019), the evaluation of governance in public hospitals is an important tool to identify specific challenges of health systems. One of the challenges of the management of public affairs is in its permanent scrutiny by the powers of guardianship and by the various interested parties in the life of institutions. Internal and external communication mechanisms are privileged instruments in promoting the opinion on the transparency of organisations, contributing to the improvement of processes. Brown (2020) points out that effective communication

promotes the continuous improvement of the quality of health care. Already in 2009, Brown (2009) concluded on the important role of accountability practices in promoting more democratic and open societies to citizens. Recently, several authors have highlighted the important role of transparency and accountability in promoting inclusion and social equity, especially in the era of digital technologies, whose access has been increasingly expanded to society (Agostino, Saliterer, & Steccolini, 2021; Grossi, Biancone, Secinaro, & Brescia, 2021), as well as in combatting corruption (Brusca, Rossi, & Aversano, 2018).

The increase in operations between private and public sectors is a cornerstone of NPM. However, this cooperation can encourage corruption, which makes it crucial to increase transparency in the procedures and public decisions of today's society. Transparency should be understood as a form of citizens' power, which allows them to intervene in political life. Bauhr, Czibik, and Fazekas (2019) argue that the beneficial effects of transparency on corruption depend on the type of transparency and, in particular, on the recipients of the information. Transparency means providing reliable information in politics and public administration in a timely manner to the public (Kondo, 2002).

According to the United Nations (2019), accountability reinforces the need to understand governance in a broad and challenging context, highlighting the responsibilities of citizens, institutions and organised society with regard to government-related expectations and requirements to ensure the accountability of public bodies.

In this context, governance becomes fundamental to the access and participation of citizens in public information, allowing them to question, in a pedagogical way, public managers and their authority, especially in relation to the accountability of their actions and decisions.
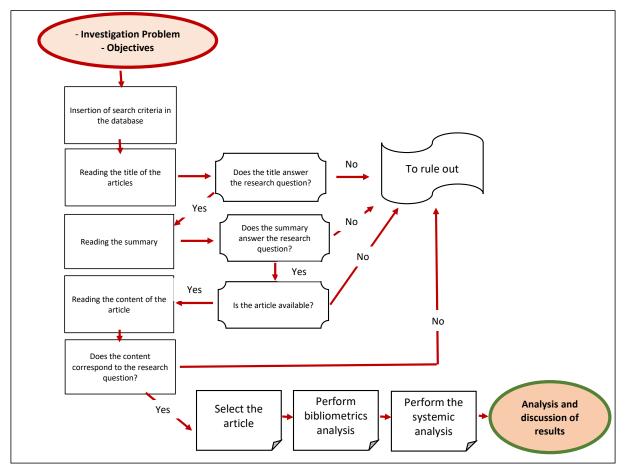
In this perspective, when citizens demand greater social responsibility from governments in the management and administration of public goods, this works as a mechanism capable of influencing the behaviour of these administrators, strengthening and enhancing the adoption of accountability as one of the main instruments of interaction with society.

3. RESEARCH METHODOLOGY

In this study it was used the method of systematic literature review, based on a bibliometrics analysis, which aimed to describe and explore the models of transparency and accountability in the governance of public hospitals.

With regard to the research process, it is important to carefully consider the choice of databases for the analysis, since it contributes to the development of the study not only as a data source (Neuhaus & Daniel, 2008), but also as a platform that provides the analytical tools necessary for bibliometrics calculations (Hood & Wilson, 2003). It is essential that the databases are comprehensive and that the topic under study is well represented in your data. In general, there are two relevant multidisciplinary bibliographic databases: Scopus and WoS. The choice of the databases to use depends on the study, taking into account that they have different scopes and resources, although they generate similar results (Archambault, Campbell, Gingras, & Larivière, 2009). Given the diversity identified, some authors suggest that the ideal would be to use, in addition, one or more databases (Levine-Clark & Gil, 2009; Meho & Yang, 2007). Based on what was previously mentioned, this study followed the protocol presented in Figure 1.

FIGURE 1   PROTOCOL OF THE METHODOLOGICAL PROCEDURES APPLIED

Source: Elaborated by the authors.

- As described in Figure 1, the methodological procedures follow the steps described below:
- Formulation of the research question: "How has research on transparency and accountability evolved in the governance of public hospitals?".
- Use of Scopus and WoS databases (research conducted between January and May 2021), with open search in scientific journals and without time limitation.
- Inclusion of keywords in the title of the articles and in the results obtained: public hospital governance, public hospital administration, public hospital accountability, public hospital transparency, public health governance, public health administration, public health accountability, public health transparency.
- Selection of articles published until the year 2020 (excluding abstracts, letters and editors' notes), regardless of the language used.

After the research, the analysis of the articles that met the criteria of the research study was deepened, which involves reading the title and abstract (394 articles). After this analysis, works which content effectively did not answer the research question were excluded, because they moved away

from the topic under study (276 articles). It is important to note that this research was conducted by the three authors of this article.

Applied the methodological procedures and steps described above, 118 articles were selected that constitute the sample for the bibliometrics analysis, emphasising that the rest were not analysed due to the fact that they did not explore the topic under study. Once the articles that constitute the study sample were selected, its content was analysed to answer the research question formulated, as well as to explore the authors and journals with more publications on this topic, the theories used, the research methods, the themes addressed, among other aspects.

4. RESULTS

4.1 Publications' standard

In a first analysis, the volume of publications included in the databases (Scopus and WoS) is verified; the first article, authored by Kellerhals, dates from 1956 and was published in the magazine Veska.
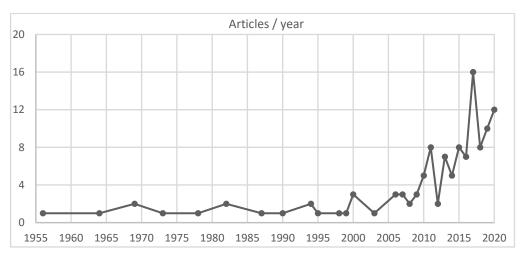
Scientific production in this area of research was relatively scarce in the period between 1956 and 2009, with an average of 0.55 articles per year and great intermittence in annual production. In 67% of this period, there were no articles on the subject. The pattern of scientific production changed substantially in the following years (2010-2020). There was a significant growth in publications, with an average of eight articles per year and a total of 88 of the 118 articles (75% of total production), revealing a growing scientific interest in this area as we can see in Graph 1. Such growth may be associated with the exponential interest of academics in research within the NPM and, more recently, its application to the health sector.

It is considered that the interest in these issues may also be related to the reaction of several international entities to numerous international fraud and corruption scandals that have shocked public opinion. Thus, the publication of codes of good governance practices, namely Principles of Corporate Governance, of the Organisation for Economic Cooperation and Development (OECD, 2004), can represent an instrument for promoting good corporate governance practices, corresponding to the appeal of companies and a vast community of stakeholders in governance matters.

Sarbanes (2002), in this context, is one of the frameworks, whose guiding principles were totally or partially accepted under the NPM.

With regard to the prevention of corruption, the United Nations Convention against Corruption (Organização das Nações Unidas [ONU], 2003) establishes effective policies against corruption, which promote the participation of society and reflect the principles of the rule of law, such as integrity, transparency and accountability, among others.

GRAPH 1   **NUMBER OF ARTICLES PER YEAR OF PUBLICATION**

Source: Elaborated by the authors.

Among the 104 sources of publication of articles, 92 journals and 12 conference proceedings were identified. Ten journals have the largest number of publications (between four and two articles), especially Health Policy, with four articles. There was no marked specialisation in relation to other magazines. As can be seen in Graph 2, the top ten journals were highlighted, with more than one article published, while the remaining 82 published only one article.
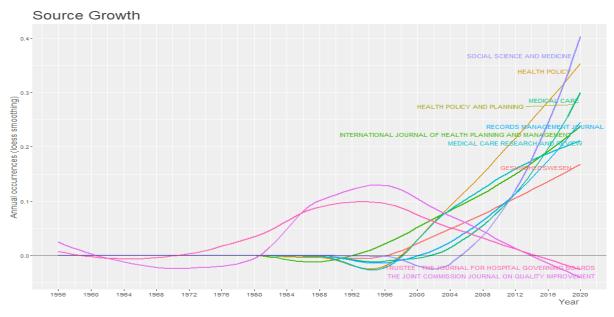
GRAPH 2   **TOP 10 OF THE TEN MAIN JOURNALS**

Source: Elaborated by the authors.

Throughout the period analysed, there were changes in the frequency of publication of several journals. Two of them, Social Science and Medicine and Health Policy, showed an increase in the relevance of scientific production in the area. Two other journals, The Joint Commission Journal on Quality Improvement and Trustee: The Journal for Hospital Governing Boards, had a decrease in this relevance. However, it should be noted that, among the ten most important journals, there is a clear domain of those with a specialty in the health area, to the detriment of the management area, as we can see in Graph 3.

GRAPH 3   PUBLICATIONS BY JOURNAL AND YEAR

Source: Output from Bibliometrix (2020).

340 authors contributed to the selected publications, with an average of 2.58 authors per document. Most of the publications (68.8%) were co-authored, only 37 had a single author. Zhai is the author with the highest production (three documents) - a publication as first author and two in co-authorship -, followed by a set of authors with two documents each, as presented in Table 1. The impact factor of these authors is relatively modest, the value of their maximum H-index is 2.

TABLE 1 **PUBLICATIONS BY AUTHOR**

AUTHOR	H_INDEX	G_INDEX	M_INDEX	PUBLICATIONS	YEAR
Braithwaite, J.	2	2	0.182	2	2011
Emmert, M.	2	2	0.286	2	2015
Nyland, K.	2	2	0.125	2	2006
Pettersen, I. J.	2	2	0.125	2	2006
Sander, U. et al.	2	2	0.286	2	2015
Brown, A.	1	1	0.333	2	2019
Lutilsky, I.	1	1	0.2	2	2017
Lv, Y. L.	1	2	0.143	2	2015
Noor, N.	1	1	0.333	2	2019
Palutturi, S.	1	1	0.333	2	2019
Pasinringi, S.	1	1	0.333	2	2019
Rechel, B.	1	1	0.083	1	2010
Ricciardi, W.	1	2	0.1	2	2012
Rusydi, A.	1	1	0.333	2	2019
Specchia, M. L. et al.	1	2	0.1	2	2012
Xiong, J. X.	1	2	0.143	2	2015
Abdullah, A.	1	1	0.2	1	2017
Abraho, A.	1	1	0.071	1	2008
Adams, M.	1	1	0.125	1	2014
Ali, S.	1	1	0.2	1	2017

Note: H-index: *metric* to assess the cumulative impact of an author's production and performance; **G-index**: citation index of an article; **M-index**: *h-index* per year, since the first publication.
Source: Elaborated by the authors.

Geographically, the authors are located in 36 countries. The USA (60 authors), China (21 authors), the United Kingdom (19 authors), Germany (16 authors) and Australia (14 authors) represent about 59% of the origins of the identified authors.

TABLE 2   **PUBLICATIONS BY NUMBER OF AUTHORS AND THEIR AFFILIATIONS**

AFFILIATION	AUTHORS
Nanjing Univ. Chinese Med.	7
Univ. Calif. San Francisco	5
Northwestern Univ.	4
Univ. Autonoma Barcelona	4
Univ. Edinburgh	4
Univ. Toronto	4
Univ. Zagreb	4
University of New South Wales	4
Berlin Univ. Technol.	3
Hasanuddin University	3
Huazhong Agr. Univ.	3
Johns Hopkins Univ. Hosp.	3
Univ. New S. Wales	3
University of Malawi	3
Zhengzhou University	3

Source: Elaborated by the authors.

Nanjing University of Chinese Medicine is the institution with the largest number of affiliates (7), followed by the University of California, San Francisco (5), and the Northwestern, Barcelona, Edinburgh, Toronto, Zagreb and New South Wales universities, all with 4 affiliated authors.

It appears that most of the authors come from OECD member countries, where numerous financial scandals occurred in the early 2000s, with serious financial and reputability repercussions, which led to the reaction of several organisations, such as the OECD itself (2004) , which encouraged the promotion of good corporate governance practices and financial market supervisory bodies, with a view to regulating aspects of private management in the interests of stakeholders, that is, transparency and accountability.

It is worth emphasising that this movement aimed at greater transparency of governance has expanded to public management, causing the development of a new field of scientific research.

4.2 Citation pattern

Of the set of selected publications, two stand out, by Basu (2012) and Giordano, Elliott, Goldstein, Lehrman, and Spencer (2010), with more than two hundred citations each. However, the papers contained in the selection do not refer to these two articles.

TABLE 3 **NUMBER OF CITATIONS PER ARTICLE**

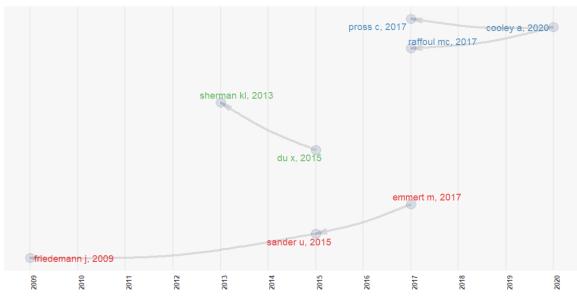| ARTICLE	YEAR	CITATIONS
Giordano, L. A. et al. (2010). Med. Care Res. Rev.	2010	231
Basu, S. (2012). Plos. Med.	2012	229
Hafner, J. M. et al. (2011). Int. J. Qual. Health Care	2011	47
Sherman, K. L. et al. (2013). Med. Care	2013	30
Goldman, L. E. et al. (2007). Inquiry: J. Health Care Organ. Provis. Financ.	2007	30
Mattei, P. et al. (2013). Int. Rev. Adm. Sci.	2013	23
Xiong, J. (2015). Proceedings of the 11th Euro-Asia conference on environment and CSR: tourism, society, and education session (part II)	2015	22
Honoré, P. A. et al. (2007). J. Public Health Manage Pract.	2007	21
Hussey, P. S. et al. (2014). Med. Care Res. Rev.	2014	21
Tursunbayev, A. A. (2017). Gov. Inf. Q.	2017	21
Pettersen, I. J. (2006). Int. J. Health Plan. Manag.	2006	20
Veronesi, G. (2015). Public Adm.	2015	19
Braithwaite, J. (2011). Health Care Anal.	2011	18
Friedemann, J. (2009). Gesundheitswesen	2009	13
Harris, P. (1999). Policy Stud.	1999	12
Robinson, V. A. et al. (2003). Can. J. Public Health	2003	12
Lyu, H. et al. (2016). J. Healthc. Qual.	2016	11
Sgaard, R. (2015). Health Policy	2015	10

Source: Elaborated by the authors.

4.3 Subject pattern

Considering the scope of the subjects under analysis (transparency and accountability in the governance of public hospitals), relations between subsets of subjects and authors are observed, pointing to the continuity of research issues that began with certain articles.
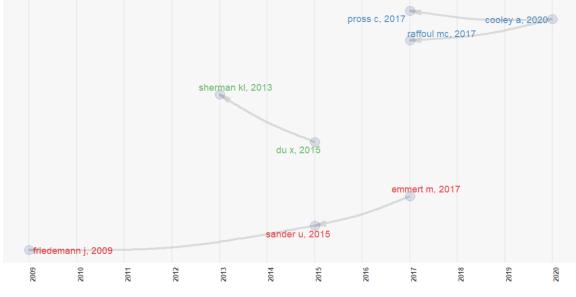
Then, in Graph 4, an analysis is made on the relevance of the most common research topics, identifying, by author, the most relevant or priority points.

GRAPH 4   SUBJECTS AND AUTHORS IN COMMON AREAS OF RESEARCH

Historical Direct Citation Network

Historical Direct Citation Network

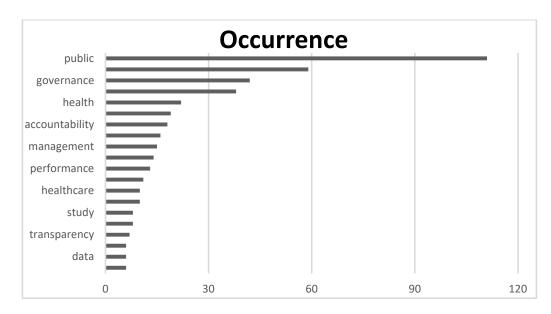**Source:** Output from Bibliometrix (2020).

On the subject of disclosure, there is a line of research on the quality and comprehensibility of reports for users, which begins with Friedemann, Schubert, and Schwappach (2009) and continues with Sander, Emmert, Dickel, Meszmer, and Kolb (2015) and Emmert, Taheri-Zadeh, Kolb, and Sander (2017). These authors sought to identify, from the user's perspective, the information presented in the reports that is preferred by him.

Another line of research on the impact of public reports covers two authors, Sherman et al. (2013), who investigated the perception of surgeons on the information available in these reports, and Du, D. Wang, X. Wang, Yang, and Zhang (2015), who, from a broader perspective, analyse how public disclosure impacts the general practice of doctors.

Cooley (2019) and Pross, Geissler, and Busse (2017) focussed on the elements and practices of accountability. Pross et al. (2017) conducted a comparative analysis in five countries, based on the quality of accountability elements, while Cooley (2019) investigated the online disclosure practices of health care accountability. The article by Raffoul and Phillips (2017) points out the relationship between public responsibility of non-profit hospitals and their needs in medical personnel, as well as the importance of involving the community in solving these needs.

Based on the titles of the documents, which reflect, as a rule, the topics covered, there is a predominance of words that portray not only the object of study (hospitals and the health sector) as evidenced by Graph 5, but also its specific aspects, such as governance, transparency and accountability.
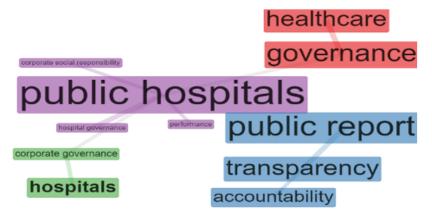
GRAPH 5   PUBLICATIONS BY TOPICS COVERED

Source: Elaborated by the authors.

An analysis of the dynamics of the keywords of the articles allows us to verify that words such as "hospitals", "public hospitals" and "care" and "health policy" assume special relevance, since there is a growth in the frequency of their use from the years 2005-2007, due to the delimitation of the target institutions of the research. There are keywords that are related to others, suggesting specific lines of investigation.
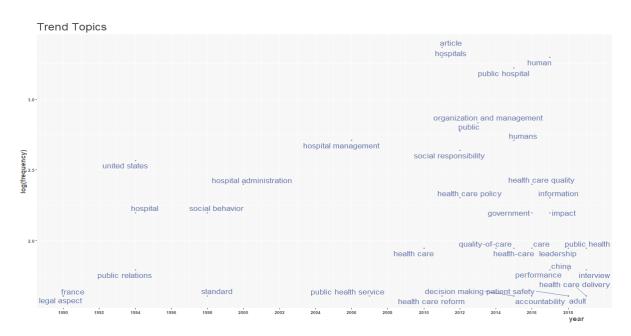
FIGURE 2   RELATIONSHIP BETWEEN KEYWORDS

Source: Output from Bibliometrix (2020).

The topics of interest within the scope of the research object presented an evolution related to concerns about the quality of the health service and the provision of public accounts as presented in Graph 6. In the 1990s, legal aspects, public relations, social behaviour and hospital administration were the dominant themes. In the decade that began in 2000, the themes of public health service, health system reform and hospital management dominate. In the following decade (2010-2020), themes such as social responsibility, quality of health services, accountability, performance and social responsibility arise. Therefore, we can say that the object of study of this research fits into the themes that have most concerned researchers in this area in the last decade, which demonstrates its relevance and timeliness.

GRAPH 6   EVOLUTION OF TOPICS OF INTEREST OVER THE YEARS

Source: Output from Bibliometrix (2020).

5. DISCUSSION

5.1 Disclosure and communication of information

A transparent organisation aims to achieve full access for citizens, considered individually or in interest groups, to all information and documents that are related to the actions and decisions taken by governments (Florini, 2007). In the process of transparency, the disclosure of information about the decisions of the rulers is of particular importance, as well as the need for explanation of the conduct itself (accountability) (Schedler, Diamond, & Plattner, 1999).

In the set of articles included in the bibliometrics analysis, 48 were referenced, whose object of study concerns subjects such as accountability and transparency (keywords identified as frequent in Figure 2), presenting diverse emphasis and focus.

Approximately 46% of these articles (22) have a main focus on internal and external communication mechanisms and on the impact expectations of this communication. The theme of communication is cross-cutting in time (articles from 2006 to 2020), although certain issues, such as social responsibility (2018) or sustainability (2020), are more recent, indicating that they have become part of health activity.

From a methodological point of view, only eight of these articles (Appiah, Amos, Bashiru, Drammeh, & Tuffour, 2017; Assemu, Tafere, Gelaw, & Bantie, 2020; Cooley, 2019; Du et al., 2015 Lagu et al., 2019; Mensah & Adams 2014; 2017; Peña, Jorge, De Los Reyes, & Cejas, 2020; Zehir, Cinar, & Sengul, 2016) use quantitative methods in data processing and analysis, with univariate and multivariate statistics.

The other authors use qualitative methodologies based on documentary data, web pages of the entities or the results of interviews or surveys, which influence the conclusions of the authors. Some of these authors use descriptive statistics to support their studies. In general, as shown in Box 1, these authors ignore the theoretical support or do not explain it, with the exception of more recent articles, such as that of Peña et al. (2020), which uses institutional theory, theory of legitimacy and theory of stakeholders, and that of Romanelli et al. (2019), whose basis is the theory of transparency.

BOX 1   THEORIES/APPROACHES AND THEIR AUTHORSHIPS

AUTHOR(S)	THEORIES/APPROACHES
Pettersen (2015);Tunney et al. (2015)	New Public Management
Eeckloo et al. (2004)	Principles of Good Governance
Cooley (2019); Peña et al. (2020)	Institutional Theory
Romanelli et al. (2019); Robbins and Lapsley (2015); Zehir et al. (2016)	Theory of Transparency
Mensah and Adams (2014)	Stakeholders and Records Continuum Theories
Kirya (2020)	Behavioral Theory

Source: Elaborated by the authors.

Several authors address how the public disclosure of information can serve as an instrument to meet public expectations of transparency and responsibility (Goldman, Henderson, Dohan, Talavera, & Dudley, 2007), to improve the options of patients, suppliers and debtors (Kelly, Thompson, Tuttle, Benesch, & Holloway, 2008). Giordano et al. (2010) point out that the public disclosure of information can lead to an increase in the quality of health services and the transparency of the organisation. Greenfield, Hinchcliff, Pawsey, Westbrook, and Braithwaite (2013) consider that public reports allow stakeholders to perceive the main challenges and opportunities for improving services. These articles make use of the perspective of analysis of communication practices and the information needs of stakeholders.

In another perspective, complementary to the one mentioned above, Friedemann et al. (2009) and Vallet, Perrin, Keller, and Fieschi (2006) focus on the quality and comprehensibility of public reports. The authors conclude that the publications are understandable by an audience of informed professionals, but incomprehensible to many users.

The internal impacts on the organisation and the possible improvements induced by them are part of another approach to public communication processes. Canaway, Bismark, Dunt, Prang, and Kelaher (2018) and Hafner et al. (2011) study the extent to which public reports influence institutional behaviour change and decision-making for quality improvement. Sherman et al. (2013) specifically evaluates the perceptions of surgeons on public reports focussed on surgical quality. Brown (2019) associates communication and leadership policies with management involvement in health quality. Authors such as Lyu, Cooper, Patel, Daniel, and Makary (2016), Sander et al. (2015) and Specchia et al. (2012) investigate the necessary content that reports should have for a better understanding of users, namely promotion of accountability and quality of health services. Also, Emmert et al. (2017) examined the consistency of German hospital bulletins and discussed the underlying reasons for the differences between them. Lagu et al. (2019) investigated the perspective of doctors in relation to the relevance of the data available on websites that provide information about the quality of care and the patient's experience, in order to describe how such information is considered by patients in the choice of this professional. Vukovic et al. (2017) investigated to what extent, from the perspective of the entity and the patient, public reports contributed to the improvement of the health service quality, to the patient's choices and use of the service. The authors concluded that the service provider's behaviour can influence its market share.

Several authors have evaluated the issue of communication and information on digital platforms, in particular on internet sites. Gutiérrez, Nevado, and Pache (2019) analysed the quality of web pages, as well as indicators that allow to improve the management of institutions, in addition to the aforementioned also examined the contents of these sites and the presence of indicators of social responsibility. Peña et al. (2020) analysed the dissemination and indicators of sustainability and also their relationship with characteristics of organisations.

In the field of information, other more specific topics emerge, such as those in the study by Tunney and Thomas (2015) on access to information on health expenditures; the investigation by Selvaprabhu and Visumathi (2017) on the security of personal data deposited in the cloud; and Mbuthia, Molyneux, Njue, Mwalukore, and Marsh's (2019) analysis of the ethical issues associated with sharing patient-related information in governance processes.

5.2 *Accountability*

The theme of accountability is referred in several of the selected studies, but in eleven of these articles it presents a more specific focus (Beşciu, 2016; Du et al., 2015; Honoré, Clarke, Mead, & Menditto, 2007; Kirya, 2020; Mattei, Mitra, Vrangbaek, Neby, & Byrkjeflot, 2013; Miller 1987; Panzer 1994; Raffoul & Phillips 2017; Ralston, 1982; Robbins & Lapsley 2015; Zehir et al. 2016).

From a temporal point of view, this subject begins in this bibliography with Ralston (1982), in his article "*Is Hospital Marketing Compatible with Public Accountability?*" and concludes with Cooley's (2019) article, "*Predictors of Online Accountability Practices in US Hospitals: an Exploratory Investigation*". Of the studies identified, two use quantitative methods and four point to a theoretical framework of reference, specifically NPM, institutional theory and stakeholder theory, emphasising that the sources of information are mostly derived from documents, interviews, questionnaires and websites.

The various articles focussed on accountability present different research perspectives, namely: the use and comparison of accountability practices (e.g., Cooley, 2019; Pross et al., 2017), the mechanisms and quality of records (e.g., Mensah & Adams, 2014; Raffoul & Phillips, 2017; Robinson, Hunter, & Shortt, 2003) and the possible impacts of diagnosis in public health reforms (e.g., Pettersen, 2006).

In comparative studies, Cooley (2019), when examining the online disclosure of USA hospitals, explores variations in liability practices in order to determine the factors that are associated with higher levels of these practices. Pross et al. (2017), in a comparative study of five countries, identify both similarities and significant differences, recommending that responsibility should be based on results, hospital levels and medical conditions, and that governments are responsible for: the definition of standards and incentives to increase responsibility for quality and the right balance between centralisation and decentralisation of the system. Mattei et al. (2013) seeks to assess the extent to which state reforms impact public responsibility.

Analysing the transformation of a public hospital into a private one, Miller (1987) sets himself in the necessary conditions to ensure adequate levels of accountability. The author points out the importance of maintaining the service to public interests and establishing appropriate controls to ensure adequate accountability. In the context of public accountability, Panzer (1994) emphasises the difference in paradigms between the functions and responsibilities of those who provide and those who consume health care, as well as the need to improve the current relationship between public responsibility and quality improvement. Pettersen (2015) studied the consequences of public sector reforms on responsibility relations and the reactions of professionals and policymakers to these changes. The author noted not only unexpected consequences in the hybridisation of controls, but also their profound effects on accountability relationships.

5.3 Transparency

Ten articles on transparency were identified. As expected, they mainly address the perspective of disclosure and accountability. These are mostly qualitative studies, except for two, with a quantitative approach, which use multivariate statistics (Du et al., 2015; Zehir et al., 2016). Located in the most recent period (2014 to 2020), these articles reveal the topicality of the subject matter within the analysed timeline.

The theme of transparency presents different approaches in this subset of articles: a first set focusses on issues associated with the financial and economic management of institutions, such as financial transparency (Honoré et al., 2007), a tool that allows the examination of best practices in financial management, according to the concept that financial transparency is based on standardised information accessible and routinely disseminated to stakeholders. Buckmaster (2017) evokes the need for transparency in the budget process and performance, with the inclusion of the vision of accountants and users in the creation of a budget system that meets their needs. Also Zehir et al. (2016) emphasise the positive relationship between transparency and stakeholder participation as an element of good governance in corporate, qualitative and quantitative performance, concluding that the transparency of governance can positively influence corporate performance through stakeholders' participation, as well as strengthen the implementation of legislation, that is, norms, principles and behavioural norms that will be developed by managers.

Carey and Dor (2020) evaluated the responses of hospitals to public reports on their charges for hospitalisation services. In another perspective, Kirya (2020) invokes transparency and responsibility to combat corruption and nepotism practises in the recruitment of health workers.

There is a group of articles that relate public reports and transparency. Hussey, Luft, and McNamara (2014), for example, suggest continuous public reports, because of the importance of transparency. Robbins and Lapsley (2015) investigated online information and the level of transparency; Du et al. (2015) examined the transparency mechanism and the effect of public reports on individual participants; Romanelli et al. (2019) discussed the information made available to health consumers, who seek accurate information on where to find quality surgical care. Such information was considered confusing by the authors.

There are authors who look at registration systems and their relationship with accountability and the most efficient management mechanisms. Raffoul and Phillips (2017) consider that the mechanisms for demonstrating accountability will be of great value to the process of justifying the spending of public resources. These mechanisms will be more significant if the medical community reconstitutes and shapes them. Robinson et al. (2003) discuss the possibility of consensus among members of health teams on the use of the components of the Balanced Scorecard in the various health units. For Mensa and Adams (2014), the efficiency of a hospital's records is related to effective management and governance obligations, which include accountability, transparency and secure information.

Based on this literature review focussed on the accountability and transparency of governance, there is a temporal evolution of these themes. Accountability initially emerges as a central concern, followed by public disclosure and, finally, transparency. All these themes are considered points of observation of responsible and transparent management. Several articles emphasise external audiences; others, internal decision-making support mechanisms. The revised literature reinforces the dual role of transparency and accountability processes, both in improving internal decision-making and in the dissemination and accountability to external stakeholders regarding governance and organisational performance. Several writers also highlighted the importance of information comprehensibility. It was concluded that the theme of transparency of organisations and decision-making processes is on the agenda due to the need to meet the growing demands of all those interested in the activity of hospital institutions.

6. CONCLUSIONS, LIMITATIONS AND CLUES FOR FUTURE RESEARCH

This study aimed to conduct a systematic review of the literature published until 2020 on the topic of transparency and accountability in the field of governance of public hospitals. The method of bibliometrics analysis was applied in search of a temporal perception of the scientific research carried out.

After conducting research in the databases, it was found that the theme of transparency and accountability, as the main object of observation, is little addressed in the context of academic research, especially in Portugal. The approach to transparency is implicit, directly or indirectly, in institutional communication policies aimed at external and/or internal audiences. Also, accountability has often been associated with the transparency of organisations. There is a temporal evolution in the approach to these themes: from accountability to public disclosure and, more recently, to the direct approach to the transparency of organisations. This evolution is interpreted as the result of the growing external pressure of the various stakeholders in the public information of health institutions, specifically by the natural interest of knowing the effect of the government decisions of the institutions, which impact financial, human, material and organisational resources and, consequently, the quality of health services.

It is necessary to deepen the study of the dimensions of accountability and transparency in relation to institutional communication policies, in order to determine how the protagonists and governance structures of hospitals contribute to these practices and how they affect performance. This study detected gaps in the study of the relationships between transparency and accountability practices and characteristics of the rulers of public health institutions, a fact that encourages investigations in this area in order to deepen the theoretical knowledge and implications in the definition of public policies.

Thus, there are some gaps, for example, in the theoretical approaches used, since it would be important to use institutional theories and legitimacy (Denhardt, 2012). This may limit the interpretation of the results obtained and, in turn, the coherence of the explanation. The approaches mentioned, especially in the case of public administrations and, in particular, health, can help to better understand the effect of transparency and accountability practices on governance and their interdependence relations.

The lack of quantitative models that explore correlation or even dependence relationships can limit the understanding of the interdependence between transparency practices and the internal and external attributes of organisations, requiring a future line of research in the context of governance in public hospitals: the role of stakeholders, with their contingencies and impacts.

The development of research in these areas of study enhances the discussion on the appropriate theoretical framework to explain the behaviours of entities in the public sphere, in particular health units.

It is also suggested to conduct a comparative study on transparency and accountability in the context of governance of public and private hospitals, in order to explore possible forms of collaboration between both sectors, which would improve both governance and performance. It is noteworthy

that, after the pandemic, there may be a demand for a new study aimed at understanding how the pandemic crisis may have changed the practices of transparency and accountability, especially in health governance. Thus, due to its relevance in this period, investment in this sector has become a priority, also requiring the improvement of accountability models.

This study presents as a limitation the keywords used in the research, since they can condition the interpretation of the results due to their scope and also restrict the analysis of some articles due to the limitation of scientific research in the databases.

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Carlos Nunes: Conceptualization (Equal); Data curation (Equal); Formal Analysis (Equal); Investigation (Equal); Methodology (Equal); Project administration (Equal); Supervision (Equal); Validation (Equal); Visualization (Equal); Writing - original draft (Equal); Writing - review & editing (Equal).

Patrícia Gomes: Conceptualization (Equal); Data curation (Equal); Formal Analysis (Equal); Investigation (Equal); Methodology (Equal); Project administration (Equal); Supervision (Equal); Validation (Equal); Visualization (Equal); Writing - original draft (Equal); Writing - review & editing (Equal).

Joaquim Santana: Conceptualization (Equal); Data curation (Equal); Formal Analysis (Equal); Investigation (Equal); Methodology (Equal); Project administration (Equal); Supervision (Equal); Validation (Equal); Visualization (Equal); Writing - original draft (Equal); Writing - review & editing (Equal).

APPENDIX

BOX 2   LIST OF 118 ARTICLES

AUTHORS	YEAR	TITLE
Kellerhals, V. A.	1956	Hospital administration and the public
Vorobev, V. A.	1964	Rational distribution of the duties of the administrative staff of the central district hospital concerning public health administration
Kurata, M.	1969	Ideal form of public hospital administration and local community planning
Manning, H. E.	1969	Future governance of public hospitals
Simon, J.	1973	The publicity campaign of the administration of the public hospital of Paris
Lacheze-Pasquet, P.	1978	Public accountability and the hospital
Lemetayer, C.	1982	Application in hospital of the law of 11th July 1979 concerning the motivation of administrative decisions and the better relation between administ
Ralston, R. M.	1982	Is hospital marketing compatible with public accountability?
Miller, J. N.	1987	Converting public hospitals to private how to maintain public accountability
Contis, J. P.	1990	J.P. Contis speaks of the CGOS (committee of administration of social work in public hospitals)
Panzer, R. J.	1994	Are hospital quality improvement and public accountability compatible?
Markson, L. E., & Nash, D. B.	1994	Overview: public accountability of hospitals regarding quality
Gurkan, I.	1995	Hospital structure and controlsystems
Dube, M.	1998	The art of public accountability in hospital mergers
Harris, P.	1999	Changing patterns of governance: developments in Australian public hospitals and universities
Stolzenberg, E. A.	2000	Governance change for public hospitals
Eid, F., & Ibern, P.	2000	Governance and incentives in the public hospital sector
Noir, D.	2000	Ethics public hospitals and administration
Robinson, V. A., Hunter, D., & Shortt, S. E.D.	2003	Accountability in public health units: using a modified nominal group technique to develop a balanced scorecard for performance measurement
Pettersen, I. J., & Nyland, K.	2006	Management and control of public hospitals - the use of performance measures in Norwegian hospitals. A case-study
Carneiro, N., Jr., & Elias, P. E.	2006	Public control and equity of access to hospitals under non-state public administration
Vallet, G., Perrin, A., Keller, C., & Fiesch, M.	2006	Public access to information about the services and quality of care in public hospitals: the need for methodologic clarity. A survey of 44 university hospital directors and administrators

AUTHORS	YEAR	TITLE
Goldman, L. E., Henderson, S., Dohan, D. P., Talavera, J. A., & Dudley, R. A.	2007	Public reporting and pay-for-performance: safety-net hospital executives' concerns and policy suggestions
Honoré, P. A., Clarke, R, L., Mead, D. M., & Menditto, S. M.	2007	Creating financial transparency in public health: examining best practices of system partners
Grossbart, S., & Casey, D. E.	2007	Improving the quality of heart failure care: the effect of public reporting pay-for-performance, and governance oversight in a multihospital system
Abraho, A. L.	2008	Administration committee: analysis of the possibilities of self-management in a public hospital
Mordelet, P.	2008	The future of public hospitals in a globalized world: corporate governance, corporatization or privatization?
Friedemann, J., Schubert, H. J., & Schwappach, D.	2009	On the comprehensibility of German hospital quality reports: systematic evaluation and need for action
Lecluyse, A., Van de Voorde, C., De Graeve, E., Schokkaert, E., &Van Ourti, T.	2009	Hospital supplements in Belgium: price variation and regulation
Zhai, Y.	2009	Study on the governance model based on public welfare for public hospital in China
Giordano, L. A., Elliott, M. N., Goldstein, E., Lehrman, W. G., & Spencer, P. A.	2010	Development, implementation, and public reporting of the HCAHPS survey
Nadathur, S. G.	2010	Maximising the value of hospital administrative datasets
Rusu, L., & Tenga, R. P.	2010	IT governance in the healthcare sector: a case study of a public and private hospital in Tanzania
Rechel, B., Spencer, N., Blackburn, C., & Rechel, B.	2010	Policy challenges to the quality of child health services in Bulgaria
Berard, F.	2010	Tarification à l'activité et nouvelle gouvernance
Hafner, J. M., Williams, S. C., Koss, R. G., Tschurtz, B. A., Schmaltz, S. P., & Loeb, J. M.	2011	The perceived impact of public reporting hospital performance data: interviews with hospital staff
Braithwaite, J., Travaglia, J. F., & Corbett, A.	2011	Can questions of the privatization and corporatization and the autonomy and accountability of public hospitals, ever be resolved?
Huang, D. T., & Liu, Z. C.	2011	The relationships among governance and earnings management: an empirical study on non-profit hospitals in Taiwan
Cherny, N. I.	2011	Mitigating the moral risks of private medicine in public hospitals (SHARAP) through regulation and accountability
Janisch, K., & Lennerts, K.	2011	Benchmarking as a management tool in hospital facility management
Wang, P., Zhai, Y. K., Zhao, J., & Ma, R.	2011	Evaluation on the governance efficiency in public hospital
Ermakoff, A.	2011	General counsel for administration of public hospitals in Paris: creation of a public health institution

AUTHORS	YEAR	TITLE
Waldisphl, B., & Kussmann, S.	2011	GSASA - Swiss society of public health administration and hospital pharmacists
Basu, S., Andrews, J., Kishore, S., Panjabi, R., & Stuckler, D.	2012	Comparative performance of private and public healthcare systems in low and middle-income countries: a systematic review
Specchia, M. L., Veneziano, M. A., Cadeddu, C., Ferriero, A. M., Capizzi, S., & Ricciardi, W.	2012	Peer pressure and public reporting within healthcare setting: improving accountability and health care quality in hospitals
Sherman, K. L., Gordon, E. J., Mahvi, D. M., Chung, J., Bentrem, D. J., Holl, J. L., & Bilimoria, K. Y.	2013	Surgeons' perceptions of public reporting of hospital and individual surgeon quality
Mattei, P., Mitra, M., Vrangbk, K., Neby, S., & Byrkjeflot, H.	2013	Reshaping public accountability: hospital reforms in Germany, Norway and Denmark
Greenfield, D., Hinchcliff, R., Pawsey, M., Westbrook, J., & Braithwaite, J.	2013	The public disclosure of accreditation information in Australia: stakeholder perceptions of opportunities and challenges
Clarke, C., Harcourt, M., & Flynn, M.	2013	Clinical governance, performance appraisal and interactional and procedural fairness at a New Zealand public hospital
Vian, T., & Bicknell, W. J.	2013	Good governance and budget reform in Lesotho public hospitals: performance, root causes and reality
Shelton, S. R., Nelson, C. D., McLees, A. W., Mumford, K., & Thomas, C. T.	2013	Building performance-based accountability with limited empirical evidence: performance measurement for public health preparedness
Yang, J., Zhao, J., & Zhai, Y.	2013	The effectiveness of public hospital governance model evaluation and analysis
Hussey, P. S., Luft, H. S., & McNamara, P.	2014	Public reporting of provider performance at a crossroads in the United States: summary of current barriers and recommendations on how to move forward
Mensah, M., & Adams, M.	2014	The nexus between corporate governance and records management in private and public hospitals in Ghana
Mirkamali, S. M., Liavali, M., & Yeganeh, M. R.	2014	Correlation between organizational culture with clinical governance in public hospitals in Rasht
Damberg, C. L., Hyman, D., & France, J.	2014	Do public reports of provider performance make their data and methods available and accessible?
Batista, F. F., & Matos, F.	2014	Knowledge management in public administration: Brazil versus Portugal
Xiong, J. X., Zhang, L. Z., & Lv, Y. L.	2015	The impact of corporate governance on the public welfare of public hospitals based on the questionnaire survey in China
Veronesi, G., Kirkpatrick, I., & Altanlar, A.	2015	Clinical leadership and the changing governance of public hospitals: implications for patient experience
Sgaard, R., Kristensen, S. R., & Bech, M.	2015	Incentivising effort in governance of public hospitals: development of a delegation-based alternative to activity-based remuneration
Robbins, G., & Lapsley, I.	2015	From secrecy to transparency: accounting and the transition from religious charity to publicly-owned hospital

AUTHORS	YEAR	TITLE
Nyland, K., & Pettersen, I. J.	2015	Hybrid controls and accountabilities in public sector management: three case studies in a reforming hospital sector
Sander, U., Emmert, M. E., Dickel, J., & Meszmer, B. K.	2015	Information presentation features and comprehensibility of hospital report cards: design analysis and online survey among users
Du, X., Wang, D., Wang, X., Yang, S., & Zhang, X.	2015	Exploring the transparency mechanism and evaluating the effect of public reporting on prescription: a protocol for a cluster randomized controlled trial
Tunney S., & Thomas, J.	2015	Public access to NHS financial information: from a freedom of information regime to full open-book governance?
Lyu, H., Cooper, M., Patel, K., Daniel, M., & Makary, M. A.	2016	Prevalence and data transparency of national clinical registries in the United States
Allen, P., Hughes, D., Vincent-Jones, P., Petsoulas, C., Doheny, S., & Roberts, J. A.	2016	Public contracts as accountability mechanisms: assuring quality in public health care in England and Wales
Yang, Y.	2016	Research on China's public hospital governance: from perspective of implementation issues
Macuda, M., Baran, W., & Kludacz-Alessandri, M.	2016	Selected tools of management accounting in corporate governance of public hospitals in Poland
Zehir, C., Cinar, F., & Sengul, H.	2016	Role of stakeholder participation between transparency and qualitative and quantitive performance relations: an application at hospital managements
Xiong, J. X., Wang, J. W., Lv, Y. L., & Cui, T. C.	2016	The impacts of public hospital governance structure on fulfilling social responsibility taking China as an example
Besciu, C. D.	2016	Efficiency of the management practiced in twenty emergency hospitals in Romania reflected by the web performance and the indicators used
Tursunbayeva, A., Franco, M., & Pagliari, C.	2017	Use of social media for e-government in the public health sector: a systematic review of published studies
Pross, C., Geissler, A., & Busse, R.	2017	Measuring, reporting, and rewarding quality of care in 5 nations: 5 policy levers to enhance hospital quality accountability
Vukovic, V., Parente, P., Campanella, A., Ricciardi, W., & Specchia, M. L.	2017	Does public reporting influence quality, patient and provider's perspective, market share and disparities? A review
Din, I. U., Xue, M. C., Abdullah, Ali, S., Shah, T., & Ilyas, A.	2017	Role of information & communication technology (ICT) and e-governance in health sector of Pakistan: a case study of Peshawar
Emmert, M., Taheri-Zadeh, F., Kolb, B., & Sander, U.	2017	Public reporting of hospital quality shows inconsistent ranking results
Raffoul, M. C., & Phillips, R. L., Jr.	2017	Increased public accountability for hospital nonprofit status: potential impacts on residency positions
Mahidin, F. A. M., Saad, R., Asaad, M. N. M., & Yusoff, R. Z.	2017	Rasch measurement model of inventory administration practiced by public hospitals in Malaysia
Bertoni, M., De Rosa, B., & Lutilsky, I. D.	2017	Opportunities for the improvement of cost accounting systems in public hospitals in Italy and Croatia: a case study

AUTHORS	YEAR	TITLE
Simonet, D.	2017	Public values and administrative reforms in French health care
Larissa, N., & Vladimir, Y.	2017	Advocacy of public interest as the imperative for improving public administration
Selvaprabhu, S., &Visumathi, J.	2017	Fragile data storing in public cloud for hospital administration
Lutilsky, I. D., & Vančić, L.	2017	Business processes in the function of cost management in healthcare institutions
Appiah, K. O., Amos, K. N. M., Bashiru, J., Drammeh, P. H., & Tuffour, S.	2017	Corporate governance and records management in private and public hospitals in Ghana
Malý, M.	2017	Corporate governance of non-profit organizations (case of public hospitals in ČR)
Migowski, S. A., & Libânio, C. S.	2017	Power asymmetry in dyad between a private and a public entity the holdup phenomenon
Altgeld, T.	2017	Governance - Government action: strengthening the public's health by more public accountability for health - results of the working group 11 of the forum future public health, Berlin 2016
Gutierrez-Ponce, H., Creixans-Tenas, J., & Arimany-Serrat, N. A.	2018	Characteristics of the websites of the community of Madrid: hospitals relationship between web quality and corporate social responsibility
Canaway, R., Bismark, M., Dunt, D., Prang, K., & Kelaher, M.	2018	"What is meant by public?": stakeholder views on strengthening impacts of public reporting of hospital performance data
Qarani, W. M., Jan, R., Saeed, K. M. I., & Khymani, L.	2018	Challenges on-the-way of nursing administration at public hospitals in Kabul, Afghanistan
Buckmaster, N.	2018	The crafting of budgets by accountants with users for enhanced acceptance in public healthcare
Brambini, A.	2018	Is new public management on the return in the governance of hospitals an assessment from a networked governance perspective
Zou, G., & Wei, X.	2018	A qualitative study of two management models of community health centres in two Chinese megacities
Xiong, J., Su, X., Zhang, L., & Lyu, Y.	2018	Analysis of the impact of public hospital corporate governance structure on comprehensive performance based on SEM
Wundavalli, L., Bulkapuram, S. G., Bhaskar, N. L., & Satyanarayana, N.	2018	Patient safety at a public hospital in southern India: a hospital administration perspective using a mixed methods approach
Lipunga, A. M., Tchereni, B. M. H., & Bakuwa, R. C.	2019	Emerging structural models for governance of public hospitals
Duran, A., Chanturidze, T., Gheorghe, A., & Moreno, A.	2019	Assessment of public hospital governance in Romania: lessons from 10 case studies
Brown, A.	2019	Understanding corporate governance of healthcare quality a comparative case study of eight Australian public hospitals
Castaldi, M., Kaban, J. M., Petersen, M., George, G., O'Neill, A., Mullaney, K., Pennacchio, S., & Morley, J.	2019	Implementing daily leadership safety huddles in a public hospital: bridging the gap

AUTHORS	YEAR	TITLE
Nong, S., & Yao, N. A.	2019	Reasons behind stymied public hospital governance reform in China
Rusydi, A. R., Palutturi, S., Noor, N., Pasinringi, S. A., Multazam, A., Zuardin, Z., Wiranto, A., & Yani, A.	2019	Application of good corporate governance principles in public regional hospital of Haji, Makassar
Giménez, V., Keith, J. R., & Prior, D.	2019	Do healthcare financing systems influence hospital efficiency? A metafrontier approach for the case of Mexico
Mbuthia, D., Molyneux, S., Njue, M., Mwalukore, S., & Marsh, V.	2019	Kenyan health stakeholder views on individual consent, general notification and governance processes for the re-use of hospital inpatient data to support learning on healthcare systems
Romanelli, J. R., Fuchshuber, P. R., Stulberg, J. J., Kowalski, R. B., Sinha, P., Aloia, T. A., & Orlando, R.	2019	Public reporting and transparency: a primer on public outcomes reporting
Gu, E.	2019	Predicament of emerging collaborative governance: national policy, local experiments, and public hospital reforms in China
Kirya, M. T.	2020	Promoting anti-corruption, transparency and accountability in the recruitment and promotion of health workers to safeguard health outcomes
Dixit, S. K.	2020	A new multiperspective emphasis on the public hospital governance
Cooley, A.	2020	Predictors of online accountability practices in US hospitals: an exploratory investigation
Brown, A.	2020	Communication and leadership in healthcare quality governance findings from comparative case studies of eight public hospitals in Australia
Sapparojpattana, W.	2020	Management collaboration and new public governance: a case study of a public hospital in Thailand
Uddin, S., Mori, Y., & Shahadat, K.	2020	Private management and governance styles in a Japanese public hospital: a story of west meets east
Peña, F. J. A., Jorge, M. L., De Los Reyes, M. J. M., & Cejas, M. Y. C.	2020	Influential variables of sustainability disclosures by Spanish public hospitals
Omori, S., & Alagon, M.	2020	Polycentric governance and the provision of free healthcare services at public hospitals in the Philippines
Rusydi, A. R., Palutturi, S., Noor, N. B., & Pasinringi, S. A.	2020	The implementation of good corporate governance (GCG) at public hospital in Indonesia: a literature review
Bonilla-Asalde, C. A., Adrianzen, E., Juregui, J., Quiroz, J., Camacho, E., & Rivera-Lozada, O.	2020	Results-oriented hospital administration: barriers and perspectives of synergies in a public hospital in Peru
Carey, K., & Dor, A.	2020	Hospital response to CMS public reports of hospital charge information
Sun, H.	2020	International experience and enlightenment of the reform of public hospital governance mechanism

Source: Elaborated by the authors.