PERSPECTIVES ON CONDITIONS REGARDING PROFESSIONAL WORK

A case study on the perspectives present in one organization on the conditions nurses need to perform professional work

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Abstract

The pressure to give account for decisions and actions made by professionals has been growing over the past years (Vriens, Vosselman & Gross, 2016; O'Neill, 2002; Banks, 2004). Two forms of accountability that are in place, but criticized often, are narrative and calculative accountability. A new form of accountability is proposed by Vriens et al. (2016): the conditional approach. This is a theoretical approach in which conditions are seen as important in order for professionals to work according to the values of professional work. This approach lacks, among other things, the notion that different parties are present in the accountability process. This research has investigated how different parties in a healthcare organization perceive the conditions of the conditional approach. Different parties, such as managers, doctors and nurses were interviewed to find out how they perceive the conditions for a professional, in this case a nurse. This research has extended the conditional approach in several ways: (1) adding empirical data to a theoretical approach, (2) showing interpretations and additions to the conditions, (3) adding the perspective of Emanuel and Emanuel (1996) that different relationships may have different forms of accountability.

Contents

1.Introduction

The pressure to give account for decisions and actions made by professionals has been growing over the past years (Banks, 2004; O'Neill, 2002; Vriens, Vosselman & Gross, 2016). This increase in the need for accountability is caused by a lack of trust among civilians (O'Neill, 2002). In a society where people do not trust their governments, hospitals or doctors, a way must be found to restore the trust. Calling professionals to account is considered to restore the trust and to prevent misbehaviour (O'Neill, 2002; Vriens et al., 2016;).

The form of accountability that is mostly used nowadays is calculative accountability (Vriens et al., 2016), which includes following procedures and working according to pre-determined standards. This form of accountability does not do justice to the aim of the work of the professionals. 'Each profession has its proper aim, and this aim is not reducible to meeting set targets following prescribed procedures and requirements' (O'Neill, 2002, p. 13). Such a form of accountability leads to a decrease in autonomy for professionals and to a decrease in the appreciation professionals have for the job they perform (Banks, 2004).

Another, less used, form of accountability is narrative accountability. 'In such forms, an account is not given in terms of pre-fixed categories (such as targets, norms, rules or protocols), but in the form of explaining to and discussing with others reasons for conduct in a way that allows for (communicative) freedom' (Vriens et al., 2016, p. 2). This narrative form of accountability however, may not be sufficient in creating enough trust in a wider public (Vriens et al., 2016).

A reaction to the complaints about the existing forms of accountability is the conditional approach. Every professional needs certain conditions to fulfil his or her work in a right manner (Vriens et al., 2016). A professional, for example, needs to be able to use technical equipment without problems. What these conditions of the conditional approach are and how these conditions can be accounted for, has been researched by Vriens et al. (2016), and are part of what they call the conditional approach on accountability.

The conditional approach can be seen as a way to both restore the trust and at the same time deal with the problems that arise when using the calculative and narrative form of accountability. One professional field of work where accountability measures have been introduced is the care for elderly people. Calculative accountability, in the form of bureaucratic standards, has been introduced in this field. These bureaucratic standards can make the work of professionals more complex (Vink, 2017). An example of calculative

accountability in healthcare is that many healthcare professionals need to show on paper what they are doing all at all times.

This administrative work leads to problems. The professionals working in elderly care, such as doctors, nurses and care takers, become irritated (V&VN, 2018). The paperwork does not only have a negative impact on the well-being of the professional, it also costs a lot of money and time spent on administrative work cannot be spent on the client. In a sector where there will not be enough employees in the future (V&VN, 2017), time of professionals must be spent wisely.

A solution to the high costs and the decreasing well-being of professionals working in the elderly care, can be the conditional approach. From a conditional approach the solution would be to create conditions that would make sure the healthcare professional can do his or her work in such a way that he or she still has enough autonomy, but at the same time creates trust for the public that the professional does not misbehave. What these conditions are, is already conceptualised by Vriens et al. (2016) however, the conditions designed in that research are based on an ideal-type approach to professions as proposed by Freidson (2002). Vriens et al. (2016) have added some examples of psychologists to their research, but the research is not based on empirical data.

Often parties, such as patients, employers and health insurances can have a different perspective on how professionals should account and what is central to professional work (Emanuel & Emanuel, 1996). Emanuel and Emanuel (1996) suggest in their research that for different relationships, different accountability models are suitable. This suggests that for different parties, the conditions for professionals and the way to give account for behaviour may differ. Not only the professional needs to feel that the way he or she gives accounts fits the profession, the receiver also needs to feel that they can trust the professional. Without the receiver's perception that the conditions help to avoid misconduct, the conditional approach cannot restore the public's trust.

This research examines the conditional approach by searching for relevant conditions as seen by different parties in an organization and this study aims to find out the interpretation of the relevant conditions as seen by the different parties.

The research question that will be answered is as follows:

> *How do different parties in an organization perceive conditions for doing professional work?*

The answer to the research question will be obtained by doing a case study in an elderly care organization, which for anonymity reasons is called The Sunflower in this research. Different parties in The Sunflower are interviewed and the comparison of these interviews provides the data needed to give an answer to the research question. The professionals that are central in this research are nurses working at The Sunflower. The different parties are managers, care takers, doctors, members of the quality department, members of the client counsel and team leaders.

The goal of this research is to find similarities and differences between the interpretations of the relevant conditions for different parties in the elderly care organization. These differences and similarities can then be used to advice the organization about how they can optimize their accountability structure. These differences and similarities can also be used as feedback to the conditional approach. The conditional approach can become more comprehensive because of this feedback provided on the views of different parties on conditions for professional work.

1.1 The Sunflower

The Sunflower is used in this research. The Sunflower is an organization that takes care of elderly people at home or in one of their twelve healthcare facilities. The organization is situated in the Netherlands and employs over 1300 employees. They have teams that help people in their homes, that help clients to rehabilitate and the organization has homes for elderly people that cannot live in their own houses anymore. The organization delivers daily care to their clients, which consists of helping clients get dressed, helping them with eating and doing activities with them. The organization also delivers medical care. Nurses and doctors are present to help the clients when they need medical attention.

The Sunflower has had rough times in the past, because of financial and quality problems. Therefore, the organization had to follow strict guidelines set by the government to make sure they met the finance and quality related criteria. According to one of the managers, The

Sunflower gives space to their professionals to restore some of the autonomy. The Sunflower thus is in a transition phase from very tight rules to a culture where professionals and other employees have more freedom to act according to what they think fits best. This can be an appropriate time, according to one of the managers, for the organization to reflect on how different parties look at the subject of accountability and professional work.

1.2 Relevance

This research is both theoretically and practically relevant. The aim is to give further interpretation to the conditional approach and to give the organization a starting point for further conversations about the conditions needed for proper professional work.

The theoretical relevance of this research is to give further interpretation to the conditional approach as proposed by Vriens et al. (2016). The conditional approach can be seen as a complementary approach to the narrative and calculative forms of accountability that are present in society. However, until now the conditional approach has several important limitations. First, the conditional approach is based only on the ideal-type by Freidson (2002) approach on professions. This means, the conditional approach lacks empirical data. Second, the conditional approach is based on the idea that professionals should be given more voice. In order for an accountability approach to be successful, both the receiving party and the professional need to agree on the interpretation of these conditions. The receiving party, such as a patient, manager, colleague or insurance company, is called the loci of accountability (Emanuel and Emanuel, 1996). The last limitation to the conditional approach is the absence of a clear explanation of what the conditions actually entail. There is no clear explanation on what each condition entails, when a condition is ‘good’ and how these conditions can be measured.

The conditional approach can be enhanced by improving each limitation mentioned above. First, the conditional approach can be empirically tested in the field to find examples that can strengthen the conditional approach. Second, different loci of accountability can be interviewed, to find out the views of the receiving parties on these conditions. Lastly, more professionals can be interviewed to enhance what according to professionals is important for a condition to be ‘good’.

This study will contribute to the existing theory on the conditional approach in several ways. First, the interviews with different parties and the nurses will help to get feedback from

the field and will provide examples of the conditions in practice. Second, the loci of accountability, the parties that are given account to, are interviewed in this study. Several parties in the organization are interviewed to find out how they interpret the conditions of the conditional approach to make the conditional approach an approach where both the professional and the receiving party agree on. Third, the interviews with the nurses in this study will provide more insights in the conditions and help to complete these conditions.

The practical relevance of this study is to give the organization suggestions on the conditions that can be further discussed in the organization, because of the consensus or disagreement there is on these topics. This study gives insight in the perspective of different parties in an organization on the conditions for professional work. These insights can be a starting point for discussions in the organization about the conditions and the way that account is now given by the professionals working in the organization. The organization is now in a transition phase to give the professionals more autonomy, which makes the insights provided by this research more valuable.

1.3 Outline of the research

The remainder of this research proceeds as follows. The research starts by explaining the theories about professional work, accountability and the conditions of the conditional accountability approach (chapter 2). In chapter 3 the research design and methodological choices are explained. In chapter 4 the analysis of the data is displayed and in chapter 5 the discussion is held. This research concludes in chapter 6 with the conclusion and recommendations.

2. Theoretical framework

In this theory section, all relevant concepts of the research are explained. The conditional approach to accountability considers several conditions important in order for professionals to work according to ideal-type professional work. To understand the roots of the conditional approach, several theories regarding professional work and therefore professionalism are first discussed in this theoretical framework (2.1). Thereafter, calculative and narrative accountability are described together with the advantages and disadvantages (2.2) to show the need for an alternative form of accountability: the conditional approach. Third, the conditional approach to accountability is explained, including the relevant conditions (2.3). Fourth, to show that several parties are in place in the process of accountability, a theory by Emanuel and Emanuel (1996) is explained. This theory, furthermore, shows how accountability in healthcare can be present in an organization (2.4). And lastly this theoretical framework ends by clarifying the research gap (2.5).

2.1 Professional work

To understand the underlying ideas of the conditional approach, professional work and corresponding theories need to be explained. The conditional approach assumes that professionals need conditions in order to work according to ideal-type professional work, to prevent misconduct. This ideal-type professional work as proposed in the conditional approach has its roots in the ideal-type approach by Freidson (2001). The ideal-type approach by Freidson is focused on the characteristics of professionals, which is an essentialist approach to professionalism. This section about professional work starts with the discussion of three theories about professionalism (2.1.1): the essentialist approach, the strategic approach and the developmental approach. Thereafter the ideal-type approach as proposed by Freidson (2001) is explained (2.1.2).

2.1.1 Theories about professionalism

Before professional accountability can be discussed, it is important to first gain insight in theories about, and definitions of professional work. Three different approaches to professionalism are discussed: the essentialist approach, the strategic approach and the developmental approach (Banks, 2004). These three approaches to professionalism show that there are different perspectives on professionalism, just like there are different perspectives on

accountability and on conditions for professional work. Important to notice is that the conditional approach is based on the essentialist approach, but other important notions can be learned from the strategic and developmental approach to professionalism. All three approaches are first explained and afterwards compared to each other.

The essentialist approach 'is concerned to identify the properties that characterize professionalism and professionals, based on the assumption that professionals have a specific place in society and professionalization is taking place in a specific way' (Banks, 2004, p.19). For this approach Koehn (1994, p. 5) offers five traits that in many situations belong to professionals:

- 'They are licensed by the state to perform a certain act
- They belong to an organization of similarly enfranchised agents who promulgate standards and/or ideals of behavior and who discipline one another for breaching these standards.
- They possess so-called esoteric knowledge or skills not shared by other members of the community.
- They exercise autonomy over their work, which is work that is not well-understood by the wider community.
- They publicly pledge themselves to render assistance to those in need and as a consequence have special responsibilities or duties not incumbent upon others who have not made this pledge.'

So, the essentialist approach is mainly concerned with the characteristics and traits that belong to professionals. One example of an author in the essentialist approach is Freidson (2001), his ideas about ideal-type professions will be explained later on in this chapter.

The strategic approach 'focuses on the types of collective action on which groups of professionals rely, and the identification of the relationship or conflict between an (professional) occupational group and other groups' (Banks, 2004, p.20). In the strategic approach various opinions arise. Some argue that professionalism is about the moral status professionals get by being a professional (Collins, 1990) Others suggest that professionals are part of a network and that there are no independent professions, because of the pressures in the network (Johnson, 1983). They call this the occupational ideology (Banks, 2004). The

strategic approach thus, does not focus on the profession itself, but rather on the profession in its environment or network.

The developmental or the so-called historical approach looks at how professions change over time (Banks, 2004). 'It is important to look at all significant actors influencing the formation and practice of the professions which may vary according to time and place, and include educational institutions, clients and client organizations, the media and public opinion' (Banks, 2004, p.22). The developmental approach thus focuses on the changes of professions over a period of time and focuses especially on who initiated these changes and how these changes came along.

The essentialist approach focuses on what it is to be a professional, the strategic and developmental approach look at the environment of a professional and how professions can change over time. The essentialist approach is the basis for the conditional approach, which will be explained in depth in section 2.3. Shortly: the conditional approach proposes a type of accountability where the conditions of professionals are seen as important to whether a professional can perform his or her job in a professional way. The goal of this research is to extend the conditional approach. The conditional approach is now based on the essentialist approach, which is about what makes a professional a professional. The conditional approach is thus based on the ideas about what characteristics a professional has. These characteristics are the basis for the characteristics of professional work by Vriens et al. (2016). The conditions they propose need to help the professional to come closer to the characteristics of professional work. As the conditional approach is thought to be an alternative form of accountability, it is not only useful to see what a professional is, but also the environment a professional operates in. The strategic and developmental approach both focus on the way in which professionals influence and are influenced by their surroundings. So, where the strategic and developmental approach are approaches on where the professionals focus on and how professionals are influenced and influence others, the essentialist approach is based on what it entails to be called a professional. What can be learned from the strategic approach is that professionals are in relationships with each other, which is a notion that lacks in the conditional approach. From the developmental approach can be learned that the formation of organizations and their clients can change over time, therefore conditions may also change over time. Moreover, what can be learned from these approaches is the idea that professionalism is not static, but a profession is always in movement.

So to conclude, what can be learned from these three approaches to professionalism for the conditional approach in this research is: (1) professionals have traits that make them professionals, (2) professionals are in a relationships with others, which makes them professionals, (3) a profession is always moving.

As said before, the essentialist approach is the foundation for the ideal-type approach as proposed by Freidson (2001) and therefore also the basis for the conditional approach. This ideal-type approach is explained below.

2.1.2 Ideal-type approach

In this research the ideal-type approach by Freidson (2001) is used to describe what professional work is. Professional work is the basis for the conditional approach, because the conditional approach proposes that the right conditions can stimulate professionals to work according to the ideal-type professional work, which will decrease misbehaviour. The ideal-type approach is explained in this research, because the conditional approach by Vriens et al. (2016) is based on this approach. The ideal-type as proposed by Freidson (2001) suits the goal of an intelligent form of accountability. Intelligent accountability will be explained later on (2.2.4), but what is important to know for now is that the conditional approach is a form of intelligent accountability. The goal of intelligent accountability is to keep the value of a profession close to the professional and to not let a professional get distanced from his work by the pressure to give account. The ideal-type approach is based on what a professional is and therefore stays close to the profession. The idea of an ideal-type approach is that there are characteristics that define professional work, but this does not mean that without one of the characteristics a particular kind of work is not professional work. The ideal-type approach is not an approach that rules out other characteristics it is ‘a standard by which to appraise and analyze historic occupations whose characteristics vary in time and place’ (Freidson, 2001, p. 127-128).

The elements in this ideal type suggested by Freidson (2001, p. 127) are the following:

1. ‘A body of knowledge and skill officially recognized as based on abstract concepts and theories and requiring the exercise of considerable discretion.
2. An occupationally controlled division of labor.

3. An occupationally controlled labor market requiring training credentials for entry and career mobility.
4. An occupationally controlled training program which produces those credentials, schooling that is associated with higher learning, segregated from the ordinary labor market and provides an opportunity for the development of new knowledge.
5. An ideology serving some transcendent value and asserting greater devotion to doing good work than to economic reward.'

The elements of the ideal-type approach by Freidson (2001) are combined by Vriens et al. (2016) into three characteristics related to professional work: '(1) the application and development of specific knowledge and skills, (2) 'intensive technology,' and (3) the dedication to a particular societal value' (Vriens et al., 2016, p. 3). Definitions of professional work in this research agree on the idea that professionals need specific knowledge and skills and they can obtain this through a long period of study and practice. The characteristic of intensive technology refers to processes in which 'a variety of techniques is drawn upon in order to achieve a change in some specific object; but the selection, combination and application are determined by feedback from the object itself' (Thompson, 1967, p. 17). Intensive technology can be seen as a process in which complex problems are diagnosed and treated. The characteristic of societal value relates to the specific societal value professionals realise through exercising their profession. This characteristic is thus not only about economic value, but also about value created for the society (Vriens et al., 2016).

Professions can be seen as dynamic, because professions can come closer to the ideal types or move further away from the ideal types. The process of professions moving towards the ideal type is called professionalization and the process of moving away from the ideal-type is called deprofessionalization (Banks, 2004). The elements of an ideal type can thus be present within a profession at some point in time and absent at another point in time (Banks, 2004). It is important to look at different perspectives on the conditions for professional work, because of the dynamics of professionalism. Different perspectives on the conditional approach are investigated in this research. How the conditions are implemented can affect whether a professional moves closer or further away from the ideal-type approach of professional work, because of the dynamics of professionalism (Vriens et al., 2016).

In the next section of this theoretical framework, professional accountability including the three forms of professional accountability (the calculative, narrative and conditional) are discussed.

2.2 Professional accountability

In this section the concept of professional accountability is explained and elaborated. First the concept of accountability is explained in this section as the conditional approach is a form of accountability (2.2.1). Thereafter, both calculative accountability (2.2.2) and narrative accountability (2.2.3) and their advantages and disadvantages are explained to show the relevance of a new form of accountability.

2.2.1 Accountability

Accountability is the idea that one party is held responsible for his or her actions or decisions by another party (Donaldson, 2001; Emanuel & Emanuel, 1996; Gray, Owen & Adams, 1996; Messner, 2009). In previous mentioned sources the definitions of accountability share the idea that one person performs an action or makes a decision and explains this action or decision to another party. Giving account can be seen as managing expectations: to explain, justify or take responsibility for an action or decision one is expected to do (Messner, 2009). To be accountable, is to be accountable to another party, which makes accountability about relations, as can be seen in the following definitions.

One definition of accountability is: *'The obligation of one party to provide a justification and to be held responsible for its actions by another interested party'* (Donaldson, 2001, p. 65). As this definition suggests, there are several parties involved in the process of accountability. The one who gives account for his or her decision, 'the sender', and the party that is interested in the decision of the sender, the 'receiver' or the so-called loci of accountability (Emanuel & Emanuel, 1996). In the case of professional accountability, the sender is the professional and the receiver can take many forms, for example the client or a health insurance company.

This definition is shared by Emanuel and Emanuel (1996). They argue that 'accountability is about individuals who are responsible for a set of activities and for explaining or answering for their actions. Accountability therefore entails procedures and processes by which one party provides a justification and is held responsible for its actions by

another party that has an interest in the actions' (Emanuel & Emanuel, 1996, p. 229). In more definitions the idea of responsibility for one's actions is shared, as accountability being 'the duty to provide an account (by no means necessarily a financial account) or reckoning of those actions for which one is held responsible' (Gray, Owen, Adams, 1996, p. 38).

To whom one can be held responsible is an important discussion point, likewise for which actions one can be held responsible for. These points of discussion are further explained in section 2.4 (accountability in healthcare). Next, calculative and narrative accountability are discussed to provide better insights in how professionals are called to account and why there is a need for a new form of accountability.

2.2.2 Calculative accountability

The calculative form of accountability is about giving account through numbers (Kamuf, 2007). The focus here is on numbers and the idea is that these numbers can give the information one needs, to for example assess the performance of a healthcare professional. The calculative form of accountability has several advantages. Calculative accountability is visible for a wider public (Roberts, 2009, Vriens et al., 2016;) and is easy and cheap to measure (O'Neill, 2014). Another important advantage of calculative accountability is that calculative accountability is about numbers or so-called hard data. This hard data is not that open for interpretation and therefore easy to use as a measurement tool for the performance of professionals (Kamuf, 2007). Whether this hard data is a good way to account for one's actions is questionable.

Two important problems arise with the use of calculative accountability. The first problem that arises is the problem of decontextualization (Vriens et al., 2016). By giving account in a calculative way, professionals become distanced from their profession and the actual job they are trying to do. The decisions made by the professional are most of the time decisions that can only be made by having the knowledge, skills and experience to make them. Therefore, these decisions cannot be accounted for in a calculative way. The second problem that arises is the problem of instrumental behaviour and perverse incentives (Vriens et al., 2016; Banks, 2004; O'Neill, 2002). If the focus is on meeting specific targets, the essence of the work can be forgotten by the professional. The goal then becomes to meet the target, instead of to provide, for example, the best care for a patient.

An example of calculative accountability is that many nurses in the elderly care need to write down what they were doing at every moment of their working day. The nurses need to show where they have been and what they were doing for which client during their working hours. They can do this in a special computer program where their employers can see how much time they spend on every client. This is an example of calculative accountability, because the performance of the nurses is tracked via numbers provided by the system in which the nurses note their time spent on clients. The advantage of calculative accountability can be seen in this example, by the convenience such a system can give to the party interested in the performance of the nurses. A problem of calculative accountability can also be found in this example, because the goal of a nurse is not to work as fast as possible, but to provide good care. When nurses need to write down every minute of their day, they may feel the need to work faster, because their performance is tracked in minutes and not in how well care is provided by them.

2.2.3 Narrative accountability

Narrative accountability is giving account through stories (Kamuf, 2007; Vriens et al., 2016). This form of accountability gives the professional the option to share his or her decisions and way of thinking. It is about sharing a story of how the professional did his or her job and why he or she made certain choices (Etchells, 2003). An advantage of narrative accountability is that it provides contextualization, which was missing with calculative accountability. Another advantage of narrative accountability is the possibility to have a dialogue. Communication about the decision made by professionals is possible in the narrative form of accountability, which O'Neill (2002) argues is positive for the professional. The professional gets the possibility to explain his or her reasoning.

However, there are also disadvantages of the narrative form of accountability. It may not be a sufficient enough explanation of the decision the professional has made (Vriens et al., 2016). Because of this insufficient explanation, narrative accountability cannot satisfy the need for accountability of a wider public.

An example of narrative accountability in healthcare is a nurse explaining the treatment plan for a client to the client's family. This needs to be done in order to make sure the family clearly understands what is happening with their family member. This nurse cannot explain his or her plan in numbers, but needs to speak to the family in order to make sure the family knows what is happening and can ask questions to the doctor immediately. This is an

example of narrative accountability, because the nurse explains his or her decisions (in words) to another person. The advantage of narrative accountability is clearly visible in this example, the nurses can have a dialogue with client and the client's family to explain their decisions. The disadvantage of narrative accountability is also visible in this example, because the wider public (a health insurance company for example) is not present during this talk between the nurse and the client's family and therefore does not know the nurses' ideas behind his decision.

2.2.4 Intelligent accountability

The calculative and narrative form of accountability both have their value, but there are also important weaknesses in these forms of accountability. Scholars have now called for new forms of accountability, the intelligent form of accountability (O'Neill, 2002). For accountability to be intelligent, 'more attention to good governance and fewer fantasies about total control' (O'Neill, 2002, p. 16) are needed. This view is shared by Messner (2009) and Butler (2005), who question the desirability to expect professionals to give account for all their actions and decisions. As can be seen in the examples above, the giving account of professionals for all their actions and decisions takes time and distracts them from the work they are supposed to do. One form of accountability that is proposed as an intelligent form of accountability, and therefore an alternative for both calculative and narrative accountability, is the conditional approach proposed by Vriens et al. (2016). This approach is further explained in section 2.3.

2.3 Conditional accountability

The conditional approach is an alternative form of accountability based on the ideal-type approach as proposed by Freidson (2002). The conditional approach takes the contextual conditions into account that are in place when professionals perform their jobs. As Vriens et al. (2016) suggest: the context provides conditions for professional work. The conditional approach assumes that when certain conditions are in place, the professional can do his or her work in a way that suits the purpose of the profession. So, the better the conditions are for a professional, the closer this professional can come to the ideal-type of professional work. The conditions are 'influenced by the profession, the organization they may work for, and the broader societal environment for which professionals ultimately realize a particular value' (Vriens et al., 2016, p. 5). In the conditional approach, not (only) the professionals should be

held accountable for their actions and decisions. Their management should also be held accountable, since they are the ones that decide on the conditions. The conditions of the conditional approach are divided into two important main conditions: goals and infrastructural arrangements (Vriens et al., 2016).

One important condition of the conditional approach is goals. Goals are about where to focus on and these goals define whether the professional does his or her work effectively. Goals related to the market can be problematic, because these goals do not do justice to the context that the professionals work in. According to Freidson (2001) and Koehn (1994) there is only one goal that professionals need to keep in mind and can be accounted for: the realization of value for society. Goals that do not focus on the realization of this societal value give wrong incentives to professionals and take the attention away from the real reason the profession is there in the first place.

The second important condition of the conditional approach is the infrastructural arrangements. This condition consists of three different aspects: structure, performance measurement systems and technology. These three aspects together form the infrastructural arrangements.

The first aspect of the infrastructural arrangements is structure. ‘Structure can be defined simply as the sum total of the ways in which it divides its labour into distinct tasks and then achieves coordination among them’ (Mintzberg, 1983, p.2). So, structure is concerned with the division of tasks and the coordination between these tasks. The structure of work consists of three elements: the degree of formalization/standardization, the degree of specialization and the degree of centralisation. The degree of formalization/standardization is about whether work is guided by fixed rules and procedures. The degree of specialization is about whether tasks are broken down into smaller tasks. The centralisation is about to which degree decisions can be made by only one organizational member or at different levels in the organization (Vriens et al., 2016). A structure that suits professional work is a structure where one person has the possibility to conduct a complete task, make decisions about this task and does not have to follow strict guidelines about the task.

The second aspect of the infrastructural arrangements is performance measurement system. This system consists of ‘the practices and policies used to select, appraise, monitor, reward and develop the performance of professionals’ (Vriens et al., 2016, p. 7). These

practices and policies are the guidelines formed by the goals of the organization and therefore this system is closely related to the goals. The targets must be in line with the ideas about professional work. Vriens et al. (2016) propose the idea that professionals themselves must be part of the setting of the targets, because they know best what their job entails.

The third and last aspect of the infrastructural arrangements is technology. This aspect includes the means that professionals need to do their professional work. These means can be a very large and varying set. ICT, space and equipment are all examples of means that are needed for professional work (Vriens et al., 2016).

One problem that may occur in the conditional approach is that the information on the conditions present for a professional needs to be reliably obtained and communicated to the greater public, which can be difficult.

Figure 1 shows the conditions for ideal-type professional conduct as conceptualised by Vriens et al. (2016) This matrix shows that all conditions can influence whether a professional comes close to the ideal-type professional conduct. What a goal for a professional is, influences all three parst of the ideal-type professional conduct in a certain way.

Table 1 Conditions for ideal-type professional conduct

			Ideal-type professional conduct		
			Application development specific knowledge, skills, experience	Secure intensive technology	Vocation/ dedication to societal value
Conditions	Goals	Bureaucratic / state - uniformity - standardization - efficiency/cost			
		Market - focus on client - focus on profit - competition			
	Infrastructure	Structure - specialization - centralization - formalization			
		Performance management systems - accountability - development - reward - punishment			
		Technology - ICT - equipment - housing			

Figure 1: Conditions for ideal type professional conduct. (Vriens et al., 2016, p. 10)

This theoretical framework has elaborated upon the theories on professionalism, accountability with its forms and their advantages and disadvantages and the conditional approach. To further establish the basis for this research and to show the importance of looking at different parties, theory about the relationships of professionals with their receivers of accountability is discussed below.

2.4 Accountability in healthcare

Definitions of accountability are already given in section 2.2. However, it is not only important to look at what accountability is and how it can be given (2.2.2, 2.2.3, 2.3), but also by whom professionals are held accountable (2.4.1) and for which actions they are held accountable for (2.4.2). This section gives further insight in these two parts of the accountability process and the accountability procedures itself (2.4.3) This section also explains the models of accountability in healthcare (2.4.4) and finishes with the ideal accountability model for healthcare (2.4.5) to give a better understanding of the processes and models of accountability that can be present in healthcare organizations.

2.4.1 Locus of accountability

As said by Messner (2009), accountability is about giving account to someone else. This someone else has, in a certain way, a relationship with the professional. To whom professionals need to give account and by whom professionals are held accountable can be called the locus of accountability. According to Emanuel and Emanuel (1996), there are at least 11 parties that can be held accountable for or that hold others accountable. Those parties are: 'individual patients; individual physicians; non-physician healthcare providers; hospitals; managed care plans; professional associations; employers; private payers; the government; investors and lenders of capital; and lawyers and courts' (Emanuel & Emanuel, 1996, p. 230). This list of parties however is not definitive, other parties can evolve and join this list. Emanuel and Emanue (1996) are not the only ones that mention parties to who professionals are accountable. Checkland, Marshall and Harrison (2004) name the following parties: 'patients and their advocates, employers, professional regulatory bodies, the courts, elected politicians, and the wider general public'(Checkland et al., 2004, p. 130). However, the term locus of accountability is only used by Emanuel and Emanuel (1996).

2.4.2 Domain of accountability

'A domain of accountability is an activity, practice, or issue for which a party can legitimately be held responsible and called on to justify or change its action' (Emanuel & Emanuel, 1996), p. 230). There are six domains of accountability present in healthcare: 'professional competence, legal and ethical conduct, financial performance, adequacy of access, public health promotion, and community benefit' (Emanuel & Emanuel, 1996, p. 230). Some domains, like professional competence, are quite straightforward and it is understandable that professionals can be held accountable for that. Professionals need to have the right education, knowledge and skills to make sure they have the right competences to do their job. Nurses for instance need specific levels of education to be able to give injections to clients.

However, it is more difficult to hold a professional responsible for the adequacy of access to the healthcare they provide. This does not only depend on the professional, but also on the organization and the healthcare system overall. There are limits to what professionals can be held accountable for (Butler, 2005; Messner, 2009) and Vriens et al. (2016) even propose that it is not the professional who should always be held accountable, but their

management. Therefore, a professional can be held accountable in a certain domain, but one must think carefully about the domains in which professionals are held accountable.

2.4.3 Models of accountability in healthcare

Several models of accountability in healthcare are proposed by Emanuel and Emanuel (1996). In every model there is a specific combination of loci, domains, evaluation criteria and procedures of accountability. The concept of a patient, professional and healthcare is also different in each model. The models proposed by Emanuel & Emanuel are descriptive, ideal type models that do not show the actual situation in healthcare organizations, because most of the time these organizations have a mix of the elements of the models. The models are also normative, the models are ideas on how healthcare can be reformed. The models are used in this research to show how different combinations of loci, domains etc. are possible and how accountability in healthcare could look like. The following three models of accountability in healthcare are discussed: the professional model, the economic model and the political model.

The professional model is most frequently used in medicine. The actions of the physician are aimed at taking care of patients and the physician discusses with the patients about what action he or she will perform. Patients can be seen as participant-recipients: they are the participants in the decision-making process of the physician, because the physician discusses the subject with them and at the same time they are recipient of the action and recommendations of the physician. Taking care of the patients is most important for the physicians in this model. The financial aspect comes second. In this model, physicians give account to their professional colleagues and organizations and of course to their patients. The focus of this model is on competence and legal and ethical conduct (Emanuel & Emanuel, 1996).

The economic model is a model where accountability of the market is used in health care. The physicians are the providers of care and the patients are the consumers, the healthcare in itself is the service. Physicians compete with each other to get a greater share in the market, because the consumer compares the quality and price of the different providers, just like when they are searching for a pair of jeans. ‘The locus of accountability is the relationship between individual consumers and providers of health care’ (Emanuel & Emanuel, 1996, p. 233). The government can be seen as the market regulator, because

regulation is needed to ensure that the providers can be trusted by the consumers. Consumers can switch easily between providers and therefore the providers that lose their clients can be seen as no good. However, for consumers to make good decisions about which provider they choose, information is needed about the price and quality of the delivered care and this can be problematic (Emanuel & Emanuel, 1996). One solution to this problem can be an initiative like ZorgkaartNederland where consumers can show their likes and dislikes about physicians and practices on the internet.

The third model of accountability in healthcare is the so-called political model. The patients are seen as citizen members and the physicians are seen as members of the same community. 'The goal of healthcare remains the patient's well-being, but its precise content and the optimal mechanism for achieving it are subject to interpretation by the community of citizen-members' (Emanuel & Emanuel, 1996 p. 233). The locus of accountability is on the relation between the physicians and the governing board of representatives. This board can then be held accountable. Individuals can influence the communities' behaviour by the procedure called 'voice'. Members can for example vote for specific policies and thereby expressing what they think is important. The domains of accountability can change over time in this political model, because the domains are defined in conversation with the citizen members and their ideas can change over time. All accountability in healthcare can be seen as part of political accountability, because 'the state decides whether the medical profession will have more or less self-regulatory authority, whether market forces will be encouraged or discouraged in healthcare, and whether organized patient representatives will be given a larger or smaller voice in the administrative decision making of healthcare institutions' (Emanuel & Emanuel, 1996, p. 234).

2.4.4 Ideal model of accountability in healthcare

Healthcare has become very complex and like Emanuel and Emanuel (1996) point out, in practice there is no place where only one model of accountability is present. However, combining and mixing these models can also be problematic. The combinations of elements of the models may cause the models to undermine each other. It is therefore important to use a stratified model in which different types of accountability are related to different interactions (Emanuel & Emanuel, 1996). The relationship between the physician and the patient should be in the professional model. The political model can best be used for the relationship with the

government and with the professional associates. The relationship with employers, private payers and investors can best be guided via economic accountability. These notions are used in this research as guidelines to better understand how relationships between parties can be present in an organization.

See Figure 2 below for all the relationships and corresponding accountability models. From this model we can learn that different parties can have different forms of accountability and thus can have different conditions or a different interpretation of the conditions for professional work in the conditional approach.

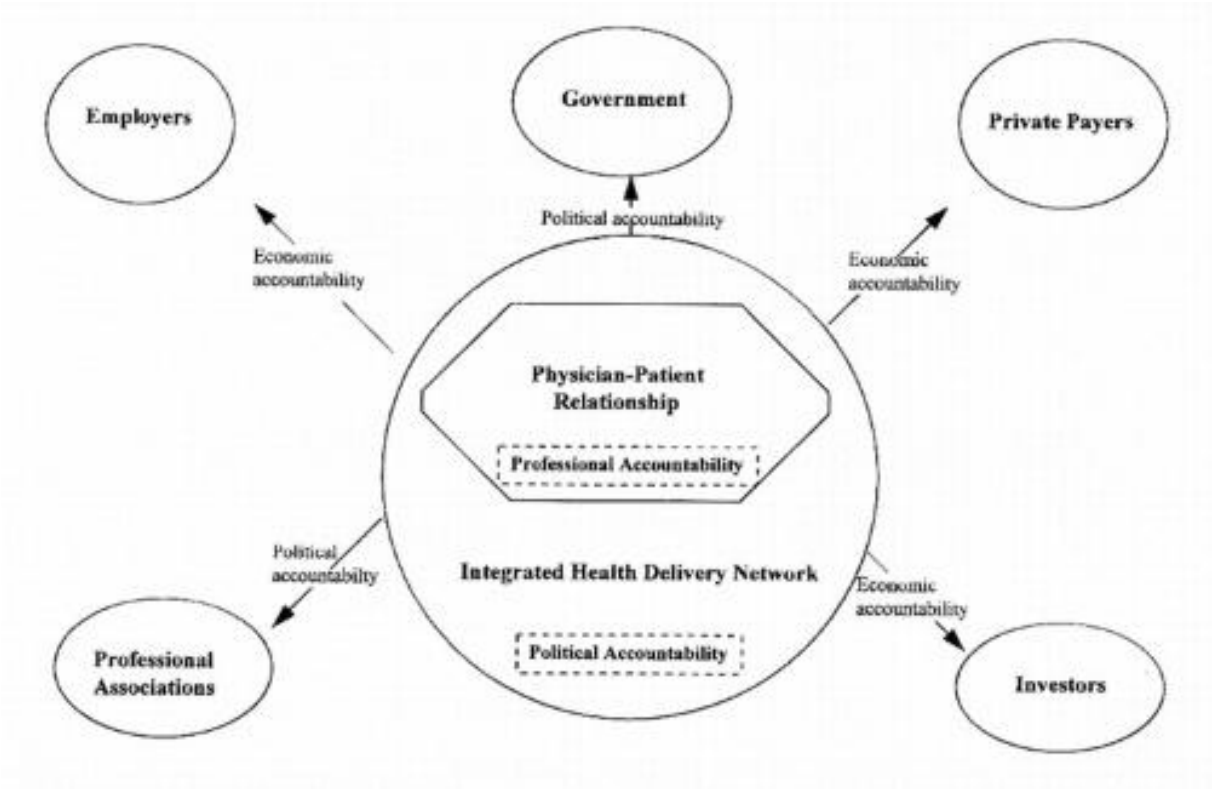

Figure 2: Stratified model of accountability (Emanuel & Emanuel, 1996, p. 9)

What can be learned from the views of Emanuel and Emanuel (1996) on accountability in healthcare is that every relationship has a model of accountability. The professional model of accountability is closely related to the ideas of professional work that are the underlying thoughts of the conditional approach. The conception of the patient in the professional model is on that the patient is a participant-recipient of professional services. This is closely related to the idea that professional work entails intensive technology, working with feedback provided by the patient, which makes the patient a participant. The conception of a physician in the professional model is that a physician is a ‘professional dedicated to patient well-being’

(Emanuel & Emanuel, 1996, p. 4). The conception of healthcare in the professional model is based on promoting health together with the physician and the patient. This is closely related to the notion that professional work consists of the dedication of a professional to societal value. Professionals in the professional model are held accountable for their competence and legal and ethical conduct. Their competence is also part of professional work as proposed by Vriens et al. (2016): the application and development of knowledge and skills.

Another notion that can be learned from Emanuel and Emanuel (1996) is that the concept of parties is important while researching accountability. Many parties are involved in the process of accountability and the relationships between these parties differ, and therefore the way they hold each other accountable for their action. Including parties in the conditional approach can extend the conditional approach.

2.5 Research gap

The research that has already been done on professional work and accountability is very substantial. However, there is still no form of accountability in place that restores the trust and at the same time gives the professionals the feeling that they are still being a true professional. The conditional approach is presented by the authors (Vriens et al., 2016) as such a new form of accountability. The conditional approach, however, has not been applied to a situation with different parties. As Emanuel and Emanuel (1996) propose, different parties look differently at accountability in healthcare and therefore this research aims to look at these different parties to find out how they see the conditions of the conditional approach. This research aims to build a bridge between the theoretical conditional approach and the application of this approach in healthcare organizations.

3. Methodology

In this section the methodological choices are explained. First, in 3.1, the method is explained. Second, the interviews (3.2) and third data analysis (3.3) are described. Lastly the limitations of this research and the research ethics (3.4) of the researcher are discussed.

3.1 Method

To find an answer to the research question, a qualitative approach is used in this research. ‘The purpose of qualitative research is to describe and understand social phenomena in terms of the meaning people bring to them’ (Boeije, 2010, p. 11). A qualitative approach makes it possible for the respondents to give more data and the researcher can get more detailed data (Bleijenbergh, 2013). This research provides more information about the perspectives of different parties on the subject of conditions for professional work. There is not enough knowledge about the subject and therefore a quantitative study is not possible. A qualitative study gives the researcher the possibility to ask open questions that are needed, because of the lack of information on the topic. The researcher needs to have the opportunity to ask follow up questions and the respondent needs to have the opportunity to explain what he or she means. A qualitative approach gives the opportunity to the respondent to give meaning to their answers and opinions (Bleijenbergh, 2013; Boeije, 2010). The respondents in this research show their understanding and meaning of the conditions of the conditional approach. The qualitative approach makes it possible for these respondents to illustrate this meaning in terms of examples and to elaborate on all the details.

This research is partly an exploratory study. The conditional approach is already explored, but the way different parties perceive the conditions has not been researched yet. Therefore, this study can be seen as an exploratory research on the different views on the conditions of the conditional approach, in one organization.

A case study approach is used to study the conditions for professional work. ‘A case study is an empirical inquiry that: investigates a contemporary phenomenon within its real-life context; when the boundaries between phenomenon and context are not clearly evident; and in which multiple sources of evidence are used’ (Yin, 1989, p. 23). A case study is very suitable to investigate a certain topic in detail and to retrieve information from different views (Vennix, 2011). In the case of this research it is important to not separate the phenomenon and the context, because as proposed by Vriens et al. (2016), the context sets conditions for professional work. Perceptions on the conditions present in professional work cannot be seen apart from the organizational context. One source of evidence will be used in this research: interviews. In this investigation the information on conditions for professional work will be obtained by interviewing different parties in one organization to retrieve the information from different views. Only interviews are used, because the perspectives on conditions are

investigated in this research, therefore observations or document analysis are not useful. Observations will not provide the researcher with information about how a party interprets the conditions of the conditional approach. A document analysis can, for example, show how a certain department views the conditions, but follow-up questions are not possible in a document analysis. These reasons together formed the choice of the researcher to only use interviews in this research to collect data.

The Sunflower is the organization where the data will be retrieved from, so The Sunflower is the case that is studied in this research. The Sunflower is a suitable and representative organization to extend the conditional approach, because it is an elderly care organization that performs tasks that most elderly care organizations in the Netherlands perform. These tasks are: helping clients to get in and out of bed, supporting clients with eating, giving medical care to clients and helping clients revalidate. Another reason why the researcher has chosen to use The Sunflower is because of the researcher's connections with one of the managers of The Sunflower. This connection made it possible for the researcher to collaborate with the organization. However, there is a downside to this connection, which is explained in section 3.4. The changes that have been going on in the organization the last few years also make The Sunflower useful for this case study. The organization has had rough years and now there is time for reflection on how accountability can be given differently.

An abductive approach will be used to find the needed knowledge on the research topic. An abductive approach is an approach that leads to the generation of new information. It is a combination of an inductive and a deductive approach. However, unlike an inductive approach, when using an abductive approach there is already prior information and there are ideas on the subject (Vennix, 2011). There are already prior ideas on the conditions for professional work, researched by Vriens et al. (2016). However, these ideas are not yet researched enough, but there is a starting point that gives the researcher ideas on the subject. There are also prior ideas on how different parties in or around an organization have different perspectives and different relationships to subjects (Emanuel & Emanuel, 1996). The conditions as set by Vriens et al. (2016) combined with the idea by Emanuel and Emanuel (1996), that there are several perspectives and relationships in one organization, are the starting point for this research and form the deductive part of the research. The inductive part of this research is the fact that open questions and follow up questions will be asked in the interviews. Especially the follow up questions do not have to come from theoretical ideas. A

completely deductive approach is not suitable for this research, because there are not yet theories to test on the conditions for professional work and so far, it has not been researched how different parties in an organization see these conditions.

3.2 Interviews

In this research data is obtained via interviews. The questions that were asked are shown in the interview guide, Appendix 1. The conditions of the conditional approach (see Figure 1) are used as topics for the interview questions. The ideas proposed by Emanuel and Emanuel (1996) were used to understand the presence of different relationships and different perspectives. The research of Emanuel and Emanuel (1996) was used to understand that different parties have different relationships with each other and that the concept of for instance a healthcare professional can differ in these relationships. This gave the researcher prior knowledge that answers from different parties can differ. The conditions by Vriens et al. (2016), were the topics of the interviews and the ideas of Emanuel and Emanuel (1996) on accountability were used as background information for the researcher as well as for follow up questions. The interview questions are open questions to give the respondents the opportunity to freely answer what comes up in their minds and to get as much information as possible. In the following sections is explained who is interviewed, why and which questions were asked.

All interviewed parties were first asked questions about their jobs and about the organization in order for the researcher to better understand the position of the interviewee. First, all parties were asked about how the conditions are now filled in at The Sunflower. Second, all parties were asked how these conditions influences professional work. Lastly, they were asked about how they felt about the completion of the conditions and what their perspective is on these conditions.

Five nurses were interviewed to find out what their view is on professional work and how they perceive the completion of the conditions of the conditional approach. Three of these nurses work in the Nursing Team (NT) and the other two nurses work at the revalidation centre. The nurses were invited to join the research via an e-mail by the manager's secretary, which was sent to the NT. Two nurses accepted this invitation and after they've participated, due to the snowball effect, the researcher found other nurses who were also willing to

participate in the research. The snowball effect ‘means that an initial number of participants are asked for the names of others, who are subsequently approached’ (Boeije, 2010, p. 40). The reason to choose five nurses is to make sure that there were multiple professionals interviewed, however due to time constraints on the research not more professionals could be interviewed. The reason to choose more nurses than other participants, is because professionals themselves are considered to be the best persons that know how these conditions should be completed (Vriens et al., 2017). All nurses were asked questions about their views on professional work, goals, structure, performance management systems and technology. Not only were they asked about their perspective on these conditions, but also how the conditions now are filled in at The Sunflower and whether that leads to professional work. Furthermore, they were asked about their working days and barriers in performing their work.

Two managers were interviewed in this research. The first manager interviewed was the manager that the researcher had contact with during the whole research process. This manager has the responsibility over a specific area. Questions were asked about the organization, the division of work, the processes in the organization and he was asked about his ideas on professional work of nurses and the conditions of the conditional approach.

The second manager that was interviewed was the manager of the treatment service. This manager is, together with two team leaders, responsible for all medical staff, including nurses, doctors, physiotherapists, logopaedics, psychologists etc. Questions were asked about professional work of the nurses and how this manager looks at the conditions of the conditional approach.

Board members of the client counsel were invited to join the research, one board member responded and was interviewed. The members of the client counsel are the representatives for the patients and therefore one of the loci of accountability (Emanuel & Emanuel, 1996), where professionals need to give account to. This board member gave insights in what clients and their family members see as important conditions for professional work.

To get more information on the policies in place in The Sunflower, a member of the department of quality and policy was interviewed. This member gave insight in the policy demands set by for instance occupational groups. These policy demands give the frameworks in which the professionals work and are therefore interesting and important to take into

account when looking at the conditions for professional work. This member also gave much insight in the processes taking place in The Sunflower.

A FRCT, First Responsible Care Taker, was interviewed to get information on the work of nurses via a direct colleague. This FRCT works at one location of The Sunflower and takes care of the clients. When something went wrong with the medication or a client is not feeling well, the FRCT will call the nurses to ask for advice. This FRCT therefore works very closely with the nurses and can see how the nurses perform their work.

After these first interviews, the nurses explained that their team leader and the doctors could give more insight in how the work of the nurses is evaluated and the nurses, FRCT and manager suggested it would be a good idea to speak to both doctors and the team leader. Two doctors responded to the invitation and these doctors were asked questions about professional work, but also about how they evaluated the work of the nurses. The team leader was asked the same questions and she gave many insights in how the decision structure in the organization is in place.

A summary of who is interviewed and for which reason(s) can be found in Appendix 2.

3.3 Data analysis procedure

After the data was collected, the data was analysed by the researcher. All the interviews were transcribed. These transcripts were coded by the researcher. A template analysis was used to compare the views of different parties to get to a conclusion. Template analysis is a type of analysis that brings a high degree of structure in the analysis of data, in this case interviews. ‘A key feature of template analysis is the hierarchical organization of codes, with groups of similar codes clustered together to produce more general higher order codes. Hierarchical coding allows the researcher to analyse texts at varying levels of specificity and there can be as many levels of themes as the researcher finds useful’ (Symon & Cassell, 2012 p. 431). Before the researcher started the data analysis, an initial template was built by the researcher. This template can be found in Appendix 3 and shows the themes and the underlying codes that the researcher thought to be important beforehand. After all the transcripts were coded, a new template analysis was built to show what important codes came up in the research that were not thought of at first. This final template can be found in Appendix 4. Two important

codes were added: feedback (under the condition performance measurement system) and the role of managers (under the condition structure). The following paragraph explains how the researcher coded the transcripts.

First, codes were given to the transcripts. Many of these codes came from the literature on conditions by Vriens et al (2016) or the literature on accountability in healthcare by Emanuel and Emanuel (1996). Other codes were added that had no roots in the literature, because the researcher felt that these codes were useful in this research. Second, higher level codes were given to the transcripts. These higher level codes were given to the text to make it possible for the researcher to analyse the text. These codes were put in a template analysis.

An example of the coding process is as follows:

> '*The goal of my work eventually is optimal client care, so delivering a high quality of care. But that is clouded by many components that are added to my tasks, mainly the coaching of care takers*' (nurse 1, line 49-51).

This quote is first coded as 'optimal care' and 'coaching of care takers'. The hierarchical codes that are added to this quote is goals and dedication to societal value. These hierarchical codes come from the theory by Vriens et al. (2016). All quotes that belong to the condition 'goals' were then compared to see how different parties view the condition of goals.

3.4 Limitations and research ethics

One possible limitation of this research is the fact that the researcher has connections with a manager in the organization. The relationship between the researcher and the manager could lead to a selection bias. The researcher could unknowingly filter out the positive answers. The limitation that the researcher knows the manager can also lead to interviewees giving the desired or less critical answers. The researcher tries to cope with this limitation, by being honest about the relationships and explaining that no answer they would give could be linked back to them or is shared with the managers, without the respondents knowing. These efforts will wipe out the limitation, but will reduce the impact of it. The researcher got access to the interviewees via the manager's assistant. The interviewees got invitations from the assistant of the manager to join the research and they could decide for themselves whether they would like to participate or not. A possible negative outcome of this way of reaching out to the interviewees is that the interviewees felt that they could not decline the invitation, because the

assistant of the manager sent it to them. However, the researcher explicitly asked the interviewees before the interview started whether they were sure they would like to participate to again show that they have a choice. Many employees got the invitation and some responded to it and they were interviewed. This shows that there were also employees who felt secure enough to show they did not like to participate.

The anonymity of the respondents is guaranteed towards the greater public. No names or other information retrieved from the research paper can be traced back to the interviewees. However, the manager's assistant made the appointments for the interviews so she knows who joined this research. To secure the anonymity of the interviewees, the researcher did not use the respondent's names but used pseudonyms like nurse 1 or manager 1.

The quality of this research is assessed via two criteria: reliability and validity. Reliability is 'the consistency to measures used in social research. When the same phenomenon is repeatedly measured using the same instrument, it should lead to the same outcomes, assuming that the phenomenon in itself has not changed' (Boeije, 2010, p. 169). To ensure the reliability of this research, the methodological section is used to explain all choices made and together with the interview guide this should make it possible for a researcher to repeat this research. Validity is 'whether the measure that is formulated for a particular concept really does reflect the concept that it is supposed to measure (Boeije, 2010, p. 169).

The internal validity of this research is aimed to be as high as possible. When a research has a high internal validity the results of the research are representative for the whole research group, which is in this case the nurses and how other parties look at the conditions for these nurses. Several nurses and different members of other parties (like the client board) are interviewed and these nurses and members are representative for the research group, therefore the internal validity of this research is high. The internal validity can be lowered by the relationship the researcher has with the research object, which causes the selection bias.

The external validity of this research is not high. External validity is about 'whether the results of a study can be generalized beyond the specific research context (Boeije, 2010, p. 180). This case study will provide very specific information about the conditions for professional work in this organization. The lessons learned can be used as feedback for the conditional approach, but the results will not be directly the same for every organization.

However, different organizations can learn from the conclusions of this research, but they need to keep in mind that every organization is different.

4. Analysis

In the analysis the data found in this research is analysed and compared to the existing literature on professional work and the conditions of the conditional approach: goals, structure, performance management system and technology. This analysis section will give an answer to the research question: How do different parties in The Sunflower perceive the conditions of the conditional approach? Before the analysis takes place, The Sunflower and the processes and parties present at The Sunflower are explained below.

4.1 The Sunflower and her professionals

The Sunflower has been introduced briefly in the introduction. This paragraph will be used to inform the reader about the ways of working, employees involved and the abbreviations used in this research. The Sunflower primarily takes care of elderly clients, who live in the buildings owned or rented by The Sunflower. The different locations are spread all around one city and some locations are specialised in specific diseases (mental or physical). One of the locations that is specialised is the revalidation centre. Care takers are present at every location of The Sunflower and every client is linked to an FRCT who is the first responsible care taker for the specific client. The FRCT has contact with the client's family and arranges

meetings with other disciplines like a psychologist or a doctor. Care takers are restricted, due to the law and their education, in which tasks they may perform. When there are situations in which a care taker needs advice from a nurse, the care takers can call the NT (the Nursing Team).

The NT is the nursing team working all over the organization. There are always two nurses available during the morning and evening shifts and one nurse is available during the night shift. The NT performs planned nursing procedures, for example changing a catheter. The NT can also be called by the care takers when a client is not feeling well, has fallen or needs additional medication. In some situations the NT can give sufficient advice via the telephone and sometimes the NT needs to go to the specific location to see the client. The NT has permission to make certain decisions, however the NT may not make decisions about medication. Therefore, in some situations the NT needs to call the doctor to ask for advice or a recipe for medication. Some locations, location A and the revalidation centre, work with nurses in their teams. The revalidation centre is used in this research. On these locations there are nurses present during working hours, which means that the NT only needs to help this location during the nights. The two members of the NT who work in a shift together divide who is going advise the locations situated in the North and who is going to advise the locations situated in the South.

All teams present in The Sunflower have or share a team leader. The team leaders report to a manager and this manager reports to the member of the board. The NT shares a team leader with the doctors and the team leaders of the other nurses working on the locations are team leaders connected to these locations. Some managers are responsible for locations of The Sunflower and one manager is responsible for all therapists, which includes the nurses, doctors, psychologists, logopaedics etc.

Every client has his or her own Zorgleefplan. This plan contains all the relevant medical information of a client as well as the client's wishes and arrangements made with the family. All care takers, nurses, doctors, physicians etc. report on their findings and procedures in this Zorgleefplan of the specific client. All the client's therapist have access to this plan, as well as the family, if wanted by the client.

When something has gone wrong in the care taking process, the professionals need to report this and there are two possible ways of dealing with that. The first is called a MIC

notification. This is a notification of an incident. The employees involved in this incident fill in a form about what happened and what they will do in order to prevent the incident from happening again. This MIC notification goes to the team leader, quality department, the teams involved and to the doctors. When the team leader or quality department sees a pattern in these notifications they try to find out why such incidents happen. When an incident has severe consequences for a client or an employee, for example when a client has attacked a care taker, a prisma investigation starts. A team, with members from all over the organization except the teams involved, interviews the people involved and tries to find out what has happened.

4.2 Professional work

The first aspect of this research that is discussed in the analysis is professional work. According to the theory, professional work consists of: application and development of knowledge and skills, intensive technology (which includes feedback) and dedication to societal value (Vriens et al., 2017). In this analysis, the findings of this research are combined with the relating literature.

There are three important perspectives on what good work of a nurse looks like at The Sunflower. First, all parties agree that the nurses first of all need to look at the needs of the clients. Second, working according to protocols is seen as an important part of a nurse's job according to the quality department. Third, giving guidance to care takers and other healthcare employees is thought to be important according to the doctors, nurses, team leader and managers.

Respecting and acting according to the needs of the client can be seen as the dedication a professional has to societal value. The societal value a nurse delivers is about taking care of clients. There are two views on what looking at a client entails. On the one hand there is manager 1 and the member of the client board who both think that nurses need to respect and act according to the wishes of a client. From this point of view, a nurse should not interfere with a client's wishes when a client for example wants to smoke, even though this is not in the best interest of the client.

On the other hand, there are the nurses, doctors, team leaders, managers, care takers and members of the quality department that think that looking at a client entails acting in the

best interest of a client. Some of these parties (nurses, managers and team leader) address the importance of judging every situation separately.

> '*A good nurse is someone who on the one hand is competent and qualified to do the things she should be able to do.…… A good nurse is also someone who tunes to the needs of the client and to the colleagues, that is even more important…. To make the transition on how the client is doing. That the nurse still sees the client instead of a number…. That she dares to think outside the box in the interest of the client*.' (manager 2, line 147-163).

Making judgements can be seen as a way to apply the knowledge and skills of a nurse, because judgements are based on these knowledge and skills. Tuning in on every client, as manager 2 explains, is in line with the intensive technology aspect of professional work. A nurse should, according to this view, work with the feedback provided by the client. The care taker and nurses also mention the importance of reacting to the client's family, because a family plays a large role in the client's life.

The view that working according to protocols is seen as a very important part of a nurse's job, is the view of the member of the quality and policy department. He emphasizes the need for nurses to work according to protocols, but if necessary a nurse must deviate from these protocols. Working according to protocols does not fit the aspects of professional work as proposed by Vriens et al. (2016). However, the possibility to deviate from these protocols based on what nurses think fits best the client's situation, is in line with both the application of knowledge and skills, the intensive technology and the dedication to societal value.

Nurses giving guidance to care takers is seen as important by the doctors, nurses team leader and managers. These parties emphasize that nurses should help the care takers present at the locations in their daily problems, but also in difficult situations. Other parties do not mention this view.

To conclude, there are three different perspectives on professional work of a nurse: looking at a client, working according to protocols and giving guidance to caretakers. Within the perspective of looking at a client first, there are several views on what a nurse should do.

4.3 Goals

In this part of the analysis the condition 'goals' of the conditional approach is discussed. Goals 'determine what to pay attention to while carrying out processes, and hence, they have an influence on how the transformation processes are carried out' (Vriens et al., 2016, p. 5). Goals determine to what parts of the transformation process the professionals give attention to or are ought to give attention to. Two types of goals are not in line with the ideas on professionalism: market related goals and state/bureaucracy related goals. Market related goals are goals that focus on profit maximization. State/bureaucracy related goals focus on 'maximizing the predictability and reliability of services and products' (Vriens et al., 2017, p. 6). If an organization focusses too much on these kind of goals, the ideal type description of professional work will be hindered.

All parties in The Sunflower agree on one goal for the nurses which is taking good care of the clients of the organization. This goal in itself is not a market nor a bureaucratic goal. Taking good care of clients does not imply profit maximization or predictability and reliability of services and products.

There are seven different interpretations of what taking good care of clients entails. The nurses all mention the importance of taking good care of clients. They mention the importance of listening to the client and acting according to the wishes of the client.

> '*The goal of my job is to perform the best possible care for our clients, so to give the highest quality of care*' (nurse, transcript 5, line 39-40).

This quality of care entails the medical care according to the nurses, meaning the performance of the treatment, and the overall care, which involves listening and adjusting to the clients. The team leader agrees on the idea that listening to the client is an important aspect in good client care. She addresses the importance of seeing the client as a person and not as a number. Being able to perform the treatments with a high quality is seen as very important by both managers. However, manager 1 shows that he agrees with the nurses that taking care of clients is more than being able to perform the treatments right.

> '*On the one hand I expect the basics, the nurses need to be able to inject and to have the right medical knowledge to perform the needed treatments. I also think that the nurses need to look more at the overall well-being of the patients instead of only the medical aid*' (manager 1, line 107-111).

Manager 1 also addresses that the goal of a nurse is to act in line with the vision of The Sunflower, which means that the client is central in the whole process. The member of the client board however explains that seeing the client as the centre of the process can be interpreted differently. This member addresses that the nurses and care takers act according to what they think is good for a client and therefore see the client as central in their task. What is good for the client and what the client wishes are not always the same things. Therefore, the member of the client board argues that the goal of nurses is to act in line with the preferences of the client instead of acting to what is best for the client.

> *'The client is the starting point of the care. Mentioning that the client is central gives a nurse the possibility to decide something and focus on the client. Then the nurse is not acting demand driven, but supply driven. That change is now being made in the organization, that you look at the client and listen and then make a Zorgleefplan……. The nurse must see, respect and act according to the wishes of the client.' (member of the client board, line 172-176).*

This seems to be in line with the ideas of manager 2. Manager 2 explains the importance of the nurses acting according to the 'Zorgleefplan' of the client. In order to take good care of a client the nurse needs to translate medical advice in such a way that the care givers can take good care of the clients during the 24-hour care. Thus, for a client to get good care, not only the nurse needs to listen and give the right treatment, the other care givers must know how to act. All nurses explain the importance of advising the care takers, just like manager 2 explained above, to make sure these care takers know how they can take good care of the clients during the 24-hour care. The FRCT addresses that taking care of clients does not only entail the client, but also the family. The nurses and FRCT both address the importance of helping, advising and listening to the client's family. So, while all parties in the organization share the idea that taking good care of clients is most important, the interpretation of this goal differs.

The ambivalence of the nurses' goals can lead to struggles. For example, when a client wants to smoke a cigarette, the nurses, from their professional standpoint, will advise the client to quit smoking. Whereas manager 1 and the member of the client board argue that when respecting a client's wishes, this client should be able to smoke without interference of nurses. This struggle is occurring, because of the different expectations one has of the nurses and the different interpretations of the goals of nurses.

To summarize, there are seven interpretations on what it entails to take good care of clients: to provide the highest quality of care, to listen and adjust to the clients, look at the overall wellbeing of a client, the client is central in the process, to act in line with clients' preferences, to act according to the Zorgleefplan and to support the clients' family.

There are three other goals that are not directly part of the shared goals of taking good care of clients. These goals are: working according to protocol, arriving on time and instructing other care takers. The Sunflower has agreed on working with the protocols of Vielands, which is a national organization that makes protocols for the health care organization in the Netherlands. Both managers explain the importance of working according to protocol. Manager 2 addresses that the nurses themselves have agreed on working according to these protocols and therefore must also beware of following these protocols.

> '……*that nurses have agreed to work according to the code of conduct for nurses, which includes taking good care of clients and acting according to the protocols that are in place*' (manager 2, line 152-154).

Nurses acting in accordance to protocols is seen as most important by the member of the quality and policy department, however he shares the idea on the first goal that the client is most important when the protocol is not followed.

> '*There are two things: does the nurse act according to the policies and protocols and when the nurse deviates from these policies or protocols it must benefit the client*' (interview 2, line 76-77).

The managers and quality department explain the importance of working according to the protocol and this is shared by the team leader. The nurses, member of the client board and the FRCT do not mention the importance of acting according to policies and protocols. They do act in line with these policies and protocols and some think that these protocols benefit the patient care but acting according to these protocols is not a goal in itself for them.

Working according to protocols, implies a way of working that can be seen as standardized. Working according to protocols maximizes the predictability and reliability in taking care of clients, therefore this can be seen as a bureaucratic goal.

Arriving on time is a goal which only counts for the NT. The NT needs to be able to reach all of the locations of The Sunflower within ten minutes after they have been called by a

care taker. This goal is a very important goal and this goal is the basis for the division of tasks in the NT, which is explained in the condition 'structure'. The nurses, managers, team leader and FRCT all mention this goal. The member of the policy and quality department and the member of the client board do not mention this goal. The ten minute arrival time deadline is put in place, because of the arrangements made with the Zorgkantoor. The Zorgkantoor is a representation of different health insurance companies and this Zorgkantoor has arrangements with The Sunflower on when and how the money is earned. The Sunflower has received an A-status from the Zorgkantoor, which entails that there are more strict demands towards the quality of care. One of these demands is the ten minutes arrival deadline. This goal can be seen as a market goal, it is not literally about profit maximization, because the Sunflower is an organization that does not have to make profit. However, they do need to get enough financial support to take care of all their clients and to pay their employees.

Instructing other care takers is a goal that is mainly mentioned by the professionals themselves, which are the nurses, doctors and FRCT. These parties address the importance that the nurses instruct the other care takers on how to take care of the client and that the nurses keep the overview of the workplace and guide the caretakers. The nurses emphasize the need to give guidance to the caretakers on how they can take care of the clients during the 24-hour care. The doctors emphasize that nurses can guide the care takers and therefore track the client better. A doctor answered to the question of what he would see as the goal of a nurse:

> '*Give guidance to the care takers. Give guidance, keep the overview, follow the patient, support the care takers and be the eyes of the doctors in keeping track of the patient'* (doctor 2, line 51-52).

Manager 1 and the team leader also shortly explain that the nurses play an important role in the guidance of the care takers. Giving guidance to care takers, is neither a bureaucratic or a market goal. It is a goal which is focused on never losing sight of a patient and does not imply profit maximization or predictability.

4.4 Structure

In this part of the analysis, the condition 'structure' is analysed. The condition 'structure' consists of the following elements: the degree of formalisation, the degree of centralisation

and the degree of specialisation. The degree of formalisation is the degree in which work is determined by rules and procedures. The degree of specialisation is the degree in which tasks are broken down into subtasks and the degree of centralisation is the degree to which the decision authority is located in the one part of the organization (Vriens et al., 2017).

4.4.1 Formalisation

The nurses working at The Sunflower need to follow protocols when doing their tasks. These protocols exist for every procedure, every task and even for extreme weather conditions. The protocols are put together by Vielands. The Sunflower tries to work only with these protocols, but sometimes the organization tightens the protocols or changes them in order to fit for instance the equipment used in The Sunflower or the specific building of The Sunflower.

There is one perspective clearly present about formalisation at The Sunflower: working according to rules and protocols is important, but nurses need to have the possibility to deviate if its in the best interest of the client. This view is shared by the managers, team leader, member of the quality and policy department, member of the client board and the nurses themselves. In case a nurse needs to deviate from rules or protocols, this deviation should always benefit the client. Whether the nurses actually work according to protocol is never checked, except when a prisma analysis is put in place to find out how a certain incident has happened. When a nurse decides not to follow protocol, this should be explained in the Zorgleefplan of the client.

The team leader expresses the importance of the nurses' judgements in every situation. So, she shares the view that protocols and rules should be followed, but that nurses need to think for themselves in every situation.

> '*I expect that the nurses follow protocol, however the protocols are guidelines. I do not like the conditioned nurses who can only think according to the blueprint/protocol and do not act differently because it does not fit the protocol. They have to use their brain and heart.*' (team leader, line 167-171).

This view, which is shared by the other parties mentioned above as well, is in line with the ideas of Vriens et al. (2016) about professional work. The nurses need to judge every situation (intensive technology), apply their knowledge and skills and stay dedicated to helping the client. Therefore, an average degree of formalisation does, in this case, not lead to

not meeting the standards of professional work. Reason for this could be the possibility to deviate from the protocols if necessary and not blindly following these protocols.

That protocols need to be followed is a view that is widely shared in the organization. However, how the protocols look like, is also very important for nurses to be able to perform their work in a professional way. What nurses and the member of the quality and policy department consider important about the protocols is that they are not too long, have a logical sequence and that the protocols do not change too often. Manager 2 and the team leader express the importance of using protocols that are the same protocols as used in other healthcare organizations to make it easier for new employees.

4.4.2 Specialisation

The nurses do not have very specialised tasks, but their tasks are well defined. All nurses perform all nursing procedures for which they are qualified. The members of the NT work across the whole organization and perform all the care they are legally able to do. Nurses give advice to the care takers and perform their own nursing tasks, for instance catheterising or taking care of wounds.

There are two perspectives present in the organization about the specialisation at The Sunflower. The nurses, doctors, manager 2 and the team leader agree on the idea that clear boundaries are important on what nurses are allowed to do. On the other hand, the member of the client board and manager 1 would like the nurses to not only provide nursing care, but also spent more time on the wellbeing of the client. So, they would like the boundaries of a nurse to fade a little more.

The view that clear boundaries are important is shared by several parties. However, not all of these parties agree on how it is done now. The division of work and the boundaries related to this division of work are useful and clear according to nurses, manager 2 and the team leader. They appreciate the fact that nurses in their job are not specialised, but that there are boundaries to what nurses are allowed to do. One nurse answered to the question: ‘do you like the way the tasks are divided’?

> *‘Yes, because there are very clear lines and everyone knows in which line to handle. The care takers go to the nurses and the nurses may go to the doctor. The doctor gives*

feedback to the nurse and the nurse acts…. This makes sure that everyone knows who to call'. (transcript 5, 218-222).

Both doctors think that boundaries should be made more clear. One doctor explains that he does not exactly know what to expect from the nurses, which is why he does not know how to give them feedback. This doctor explains that he would like to know how the nurse thinks of a problem when they call him, however he does not know if the nurses are capable of providing their views on the subject. The doctor does think that with some training the nurses must be able to give their opinion on the case, which would be helpful for the doctor.

The literature of Vriens et al. (2016) suggests that a low degree of specialisation leads to more professional work. In this case, the nurses have a low degree of specialisation and therefore they need to use their knowledge and skills, judge every client (intensive technology) and their dedication to societal value is very high, because they feel connected to their patients.

The second view, that boundaries should not be made too clear because then the nurses will not spent time on the overall wellbeing of the patient, is shared by the member of the client board and manager 1. They both think that nurses should spent more time with the patient, instead of only doing the nursing tasks.

An important (additional) finding of this research is the lack of feedback in the organization. The nurses, doctors, managers and team leader all mention that feedback is not given often in the organization. All these parties would want to change this. The lack of feedback could be caused by the way work is divided in the organization. FRCT, nurses and doctors need each other, but when they feel that the other party is not performing well, they will do it themselves (if possible) or call another colleague. Work is divided, but the division of work is not strict in a way that the employees cannot ask another colleague to help with a client.

4.4.3 Centralisation

Nurses have much decision authority in their work. They can decide the division between north and south in the NT and the nurses at revalidation divide the work in the morning. They also can decide on what to do in case they do not trust what they see at a client. However, there are strict rules set up by the government on medicines. Nurses may not prescribe medicine to clients, so therefore they need to call a doctor.

Two perspectives on centralisation are shared by all parties interviewed in this research. Nurses should have as much decision authority over their own work as possible when it comes to making decisions about the planning, the division of work within their team, which equipment to work with, etc. Managers and the team leader express the importance of giving the nurses as much decision freedom as possible on their job. They for instance asked the nurses how the work could best be divided and the nurses of the NT themselves came up with the idea to divide the locations into a North-South division. The managers and team leader expect that the nurses are capable enough to make decisions and urge that the nurses think about solutions themselves.

All parties also agree that nurses should not have more decision authority about for example medication or treatment plans. The nurses are pleased with the fact that they do not have to make these decisions, because they do not want that decision authority. The doctors think that nurses do not need more decision authority but that they can try to come up with more diagnosis when talking to a doctor to show their thinking.

> '*There are two things. On the one hand I think the nurses can make decisions on medications, but then we must look very carefully to which pills would be possible and which not… And the part of deciding about for instance morphine, gives me information about a client…. That is part of that I know what is happening, otherwise I will only get the information when the situation gets out of control… So on the one hand it would be good if they could decide more, but I like to check it.*' (doctor, line 246-253).

Literature on centralisation suggests that the degree of centralisation should be low in order for a professional to come close(r) to professional work (Vriens et al., 2016). In this research, the parties like the degree of centralisation to be as low as possible. The nurses seem to come close(r) to professional work, because they can make their own decisions based on their knowledge and skills, work with feedback provided by the client (intensive technology) and are dedicated to their patients. Whether this dedication to societal value is supported by the low degree of centralisation is hard to say in this research, because the nurses seem to be intrinsically motivated to help their clients.

An important additional finding came up in this research. All nurses explained the importance of supportive managers and team leaders, when they were asked questions about

what could be an obstruction in doing their jobs. The nurses mentioned how important it is to have managers and team leaders that give them as much decision authority over their own work as possible and at the same time deal with the problems the nurses can or may not fix themselves.

4.5 Performance management system

This part of the analysis focuses on the condition 'performance management system'. This condition consists of the policies and practices that translate the goals set by an organization into targets for professionals. 'Another set of these practices is related to monitoring whether professionals reach the goals set, to the overall assessment of professional performance and to rewarding, sanctioning, and motivating professionals' (Vriens et al., 2017, p. 7). The findings of this research are compared to literature.

The targets for professionals can be found in the goals for the nurses. As mentioned before, there are 4 goals and seven different interpretations of the first goal. The different views on these goals show that there is no shared view on the targets that should be in place for professionals working at The Sunflower. The targets can be strongly linked to the characteristics of professional work. The nurses are ought to perform procedures correctly and apply their knowledge and skills. They also need to listen to the client and work with the client's feedback (intensive technology) to make sure to give the best possible care (dedication to societal value).

There are several views on how performance should be measured in The Sunflower. Client satisfaction is one way to measure how well a nurse is performing. The member of the client board, member of the quality and policy department, managers, team leader, FRCT and nurse think that client satisfaction is very important in addressing the performance of a nurse. All these parties, however, think that it is hard to find out what the client thinks about the performance of the nurses, because the client has many care takers which he or she cannot always distinguish. Therefore, asking questions about the specific performance of a nurse can be problematic. The nurses, however, like the other parties, would like to know their performance and not the overall performance of all care takers. Some nurses and the member of the quality and policy department have one important other notion about using client satisfaction as a way to measure performance. Clients and their families are almost always

positive about the care provided, because they depend on the nurses and are therefore not very critical about the performance of these nurses. Measuring client satisfaction as a way to address the performance of a nurse is in line with the dedication to societal value and with intensive technology, lays the focus on the wishes of the client and the dedication towards the client.

Another way to measure performance is about the medication safety. Medication safety together with mic notifications and prisma analysis are ways to find out whether mistakes are made. All parties see these ways to measure performance as a way to improve the organization to prevent mistakes from happening again. The nurses themselves do not feel that they are negatively pressured by for instance mic notifications, they see the importance of it and hope to prevent the mistakes in the future.

The last way to measure and improve performance is by colleagues giving each other feedback. There is a large lack of feedback in The Sunflower. The care taker, doctors, nurses team leader and managers all emphasize this lack of feedback. The nurses feel that they need more feedback to learn and improve themselves.

> '*I ask for feedback, but I do not think that they tell would take the initiative to give feedback. It depends on which colleagues I think. They feel that they can talk to me, but not to all colleagues'* (nurse 2, line 77-79).

The parties mentioned above all share the perspective that a way to track performance of nurses is to ask colleagues about the performance of nurses. The team leader, however, argues that some colleagues have problems with being critical about each other. This could be improved when giving feedback to colleagues becomes a usual part of one's job.

The nurses are rewarded in their work via their monthly salary, which is based on the hours they've been working. All parties agree on the fact that this is a good payment system. They are payed for their time spent on taking care of patients, which is in line with the ideas on the rewards to stimulate professional work.

4.6 Technology

In this part of the analysis, the condition 'technology' is discussed. Technology 'includes a large set of means – including the equipment they use, the physical lay-out of the space they

work in, the ICT supporting their work' (Vriens et al., 2017, p. 8). The findings about this condition are compared to the literature.

There are two perspectives on IT: a nurse should know how to work with it and it should be easily accessible. The team leader addresses the importance of nurses that know how to work with the IT provided by the organization. Several nurses in the NT did not know how to work with the programs, which gave problems. Therefore, what the team leader feels is important is not the IT itself per se, but the knowledge on how to work with it.

> *'I see the problem in the organization that we do not help new employees with the systems. They are not technically competent to understand how the system works'* (team leader, line 396-40).

The nurses and managers address the importance of having IT that is accessible on many devices. Mistakes can easily be made when nurses first have to write things down and only later can put their notes in the system. Therefore, the IT should work well on mobile phones, laptops and iPads.

What nurses need of the equipment provided by the organization is the freedom to choose which equipment they like to work with. This view is shared by the quality department, the nurses and the care taker. These parties think that nurses can make the best judgements about which equipment they work well with and therefore should have (some) choice about which equipment they like to work with. The nurses also emphasize the importance of having enough equipment present at the locations. So, what is important about the equipment is the freedom to choose and the stock.

There is one view on the housing, which is that all locations should be well equipped in order for nurses to perform professional work. Nurses need to have enough equipment present in order to apply their knowledge and skills and to work with the feedback provided by the client (intensive technology). If the equipment is not present, a nurse cannot freely decide, based on her knowledge and skills and the preferences of the client, what equipment to use or treatment to perform.

What can be concluded form this analysis is, there are not many different perspectives on technology. Most parties share the views on IT, equipment and housing.

After the analysis of all perspectives on professional work and the conditions (goals, structure, performance management system and technology), the following section is the discussion. In the discussion, both theoretical and practical implications are explained as well as the limitations and recommendations of this research.

5. Discussion

In this discussion, the theoretical (5.1) and practical (5.2) implications of the research are explained. Furthermore, the limitations of this research (5.3) are elaborated upon and recommendations for further research are mentioned (5.4).

5.1 Theoretical implications

This research has aimed to give further interpretation and expansion to the conditional approach by Vriens et al. (2016). This is achieved by finding empirical data that was lacking in the conditional approach, by looking at different perspectives on the conditions and by talking to more professionals about their interpretation of the conditions. This has led to one very important and three minor implications for the conditional approach, one implication for the critique on calculative accountability in healthcare and one implication for the theory of Emanuel and Emanuel (1996). The theoretical implications for the conditional approach are explained first, as an extension of the conditional approach was the goal of this research.

The first theoretical implication is about how different perspectives view the conditions of the conditional approach. When conditional accountability is used as an alternative form of accountability, one must recognise and work with the fact that parties in an organization can interpret the conditions differently. Emanuel and Emanuel (1996) have shown that different parties have different relationships with each other and can be held accountable for different domains in different ways. If management is held accountable for providing professionals the conditions for profession work (Vriens et al., 2016), it would be problematic when professionals and managers interpret the conditions differently. As seen in this research, not all conditions are interpreted by professionals and managers in the same way. They share a common ground, but they have several other interpretations about for example the condition 'goals'. The same counts for other parties inside and outside the organization. If parties hold managers responsible for not providing the right conditions, all parties must have the same idea of what these right conditions contain. Whether it would be possible (or even desirable) to get all parties on the same page is questionable. When parties interpret conditions differently, one must ask the question if the conditional approach is a useful way to hold a party accountable.

The second theoretical implications is about the importance of management. In this research, all professionals address the importance of having supportive managers to be able to perform their jobs in a professional way. Good management might be seen as an additional condition for professional work. Good management however, is also woven into the other conditions. Management delivers the conditions for professionals and is therefore the starting point of the conditions. Vriens et al. (2016) propose to shift accountability from professionals to their management, because the management is responsible for the conditions. So, the answer to the question whether management would be an additional condition, would be no. Management in an organization can be held accountable for not filling in conditions in a way that supports professional work.

The third theoretical implication is an implication on how a certain condition can be filled in. As stated, the conditional approach lacks empirical evidence and there are not that clear explanations of how the conditions should look like. An example is the condition technology. How ICT, equipment and housing will not hinder professional work, is not stated in the literature. What the nurses feel as important for equipment to not be a hinder to professional work, is the possibility to choose the equipment they would like to work with and

the availability of the equipment. All nurses express the importance of having the freedom to choose, within a range of materials, what equipment they work best with. The nurses also emphasized the importance of having enough equipment present at the locations. Without the equipment present, they cannot take good care of their patients and they do not have the possibility to react to the wishes of the patient. Thus, equipment that does not hinder professional work is equipment chosen by the professional and must be available at all times.

The fourth theoretical implication is about whether market goals hinder professional work. Market goals hinder professional work according to Vriens et al. (2016). There are goals in place at The Sunflower that could be classified as market, like the 10 minutes arrival time for example. Such a goal is mentioned by the team leader and manager. However, the nurses themselves never mentioned this goal, they do not feel that this is a goal in their jobs. They also felt that, when asked about this goal, it does not hinder professional work for them. It could be the case that the market goals do not hinder professional work in every situation, it could also be that the nurses did not tell the researcher how they really felt in this situation. Another reason why the market goal does not hinder professional work is, because the professionals do not see it as a goal and therefore are not hindered by it.

The fifth addition theoretical implication is how the degree of formalisation hinders professional work. The literature states that a high degree of formalisation will hinder professional work (Vriens et al., 2016). The nurses at The Sunflower experience a partly high, partly low degree of formalisation. The nurses need to work according to the protocols and rules set by the organisation, which makes the degree of formalisation high. However, the nurses can deviate from these protocols when the situations demand it. The nurses do not experience hinder to professional work by following these protocols. The nurses express the importance of clear protocols that are suitable for their situations. This contradiction to the literature can be caused by the possibility the nurses have to deviate from the protocols without being punished.

The sixth theoretical implication is about the critique there is on calculative and narrative accountability. The conditional approach is set up as an alternative to these other two forms of accountability, because of the large amount of complaints there is on calculative and narrative accountability. However, in this research there is no evidence that the

calculative accountability in place at The Sunflower is problematic. The nurses at The Sunflower need to report in a Zorgdossier, which is a form of narrative accountability, because they tell the story of their job in a narrative way (Etchell, 2003). They, at the same time, need to report in the dashboard about medication safety, which is a form of calculative accountability, giving account through number (Kamuf, 2007). Giving account in a calculative way is in this case realized to check how many of the times the medication given to a client is done in a correct manner. The two problems present in calculative accountability are not found in this research as a result of the medication safety checks reported in a calculative way. The two problems are: decontextualization and providing wrong incentives (Banks, 2004; O'Neill, 2002; Vriens et al., 2016). The nurses do not feel they become distanced from their clients in any way. They also do not feel they are provided with the wrong incentives, because medication is seen as very important in making sure a client gets good care. Reasons for this discrepancy between the problems found in literature and those found in this research could be (1) the nurses not telling the researcher how they actually feel, (2) the organization that gives the nurses enough freedom by not pointing fingers at the nurses when mistakes are made, (3) the small amount of calculative accountability there is in the nurse's job and the larger amount of narrative accountability.

The last theoretical implication is about the relationships between the different parties and the deviation between the data found in this research and the theory by Emanuel and Emanuel (1996). Emanuel and Emanuel (1996) propose that the relationships between the client and the professional is in the professional model and the relationship between the professional and employee is in the economic model. In this research, all relationships can be put in the professional model of accountability. In the professional model the conception of a healthcare professional/physician is a 'professional dedicated to patient well-being', the patient is a 'participant-recipient of professional services' and healthcare is a 'professional service in which the goal of promoting the patients' wellbeing is specified by shared decision making between patient and physician' (Emanuel & Emanuel, 1996, p. 232). All parties at The Sunflower agree that taking care of clients is the most important goal for a nurse. The professional, the nurse, is dedicated to the client's well-being, which is in line with the idea of Emanuel and Emanuel (1996). The nurses at The Sunflower make decisions together with the patients to support the wellbeing of the patient's and the nurses anticipate based on the feedback given by their patients. In the economic model, a patient is seen as a consumer and a physician as a provider, an economic unit. Healthcare is seen as a 'commodity that has fixed,

objectively defined performance characteristics that consumers select to satisfy their subjective preferences' (Emanuel & Emanuel, 1996, p. 4). The employer, in this case represented by managers and team leaders, does not see nurses as economic units, nor do they look at healthcare as fixed, objectively defined performance characteristics. This research shows that goals and performances in healthcare are not objectively defined. Therefore, in contradiction to the literature, the relationship between the employer and the professional, is in the professional model instead of the economic model. Reason for this discrepancy could be that the researcher has not spoken to the 'real' employer, which in the case of The Sunflower would be the director of the board. Another reason could be the difference between the American healthcare system and the Dutch healthcare system. The Sunflower is not a private institution, whereas many American healthcare professionals work in a private clinic, which could therefore be that these professionals have a different relationship with their employers.

5.2 Practical implications

Next to the theoretical implications, this research has three practical implications. The practical relevance of this study was to find consensus and dissensus over the interpretation of the conditions of the conditional approach that can be used as a starting point for discussion in the organization about the conditions and the way professional give account at The Sunflower. The first practical implication is about the lack of feedback, the second is on the interpretation of the goals and the third is on the patterns that exist in the views on the conditions.

The first practical implication is about the importance of giving enough feedback in an organisation. The lack of feedback at The Sunflower is repeatedly and by many parties seen as an important hinder to optimize the work of the nurses. The lack of feedback is seen as a problem by many parties, from the conditional approach can be learned why this lack of feedback is a problem. The lack of feedback decreases the development of knowledge and skills, which is an important part of professional work. So, in order for the nurses at The Sunflower to perform professional work, more feedback is needed. A solution for this

problem could be to schedule several sessions between nurses, doctors and other staff members involved about the importance of feedback and how feedback can be given. Another solution would be to implement a part in the Zorgdossier where parties have the possibility to react on one's actions, which are then only visible for the receiving party. A doctor could then write that he likes the way a nurse describes the well-being of a patient or that he would suggest another treatment.

The second practical implication is the notion that although all parties have the same overall goal in mind for the nurses, the interpretation of these goals differs. The result of this difference is a gap between the way the work of nurses is judged and a gap in what is expected of the nurses by the different parties. It seems like all parties know what to expect from a nurse, however, when talking to the parties the researcher found out that being a good nurse has a lot of different meanings. This deviation can lead to confusion (for the nurses) and frustration (for the other parties). A way to overcome this difference is to arrange meetings where the parties can share their view. Then the organization can try to combine the views and communicate this to all parties involved. Then all nurses know what is expected from them and the parties know what they can expect from the nurses, and thus on what they can give feedback.

To overcome this difference, all parties should explain to each other what they see as the goal of the nurses, and be very specific in their explanation.

The third practical implication is that there are patterns found in the views different parties have on the conditions. Most of the time, the professionals and their colleagues, agree on the same conditions. In this case, these are the nurses, doctors and FRCT. The team leader shares her view with both the professionals and the managers. The managers share many views with the professionals, but they also have some different ideas. The member of the quality and policy department shares most his ideas with the managers, like the member of the client board. The client board has a different opinion most of the time. What can be learned from this, is that parties in this organization are not on the same page about all conditions. This notion of the patterns gives the organization knowledge about which views there are on topics and which parties they should pay more attention to, because of the deviation in opinion.

5.3 Limitations

There are two important limitations in this research. The first limitation is the small amount of care takers and no client or families that are used in this research. The second limitation is about the relationship the researcher has with the research object.

The first limitation is the low number of care takers and no client or families that have been interviewed in this research. Due to time constraint, the researcher had to make choices about which parties to interview. The choice was made to interview one caretaker, subsequently, it would be better to have interviewed more care takers, as the nurses explained that the care takers see how the nurses perform their jobs. The researcher has made a choice to not interview clients or their families, but to interview a member of the client board, who is also a representative for a client living at The Sunflower. It would be better to have interviewed clients, as the literature as well as the nurses explain that professionals give account to their clients very often. The researcher decided not to do this, due to both time restrictions and the sensitivity that comes along with reaching out to clients and their families.

The second limitation is the fact that the researcher has a relationship with the research object. The researcher knows one manager in the organization. All respondents knew about the relationship the researcher had with the manager, to make sure no respondent would feel betrayed. Most parties that were interviewed were very enthusiastic and positive about many things concerning the organization, for example the equipment and the reporting. It could be that these respondents were more positive because of the relationship the researcher has with the manager. The researcher had the feeling that all respondents were honest, but it could still be a limitation because the researcher will not know if the respondents would give another researcher the same information.

5.4 Recommendations

For the conditional approach to be a successful addition to the calculative and narrative forms of accountability, further research is needed. Research is needed to find out whether in other healthcare organizations the same views are present. In this research, only one organization is used and to be sure that the same views are present in other organizations on how people see the conditions, other organizations must be researched. Another interesting investigation would be on how clients and their families view the conditions, as these parties were

neglected in this research. Research is also needed to find out how conditional accountability can be presented to the public. The conditions are based on an organizational level. In order for the conditional approach to be a form of accountability, research is needed to find out how accounting for conditions needs to take place.

6. Conclusion

This research has tried to extend the conditional approach and at the same time provide The Sunflower with starting points to both improve the way nurses are held accountable and the conditions in place in the organization. Theoretical and practical implications have been discussed in the previous section (5.1, 5.2). This research ends with an answer to the research questions and other conclusions about the conditional approach.

The following research question was answered in this research: *How do different parties in an organization perceive conditions for doing professional work?* There is much overlap between the perceptions of the parties at The Sunflower on the conditions of the conditional approach. However, the precise way to fill in these conditions differs. Overall, the nurses, doctors, team leader, managers and first responsible care takers agree on the interpretation of the conditions. The member of the quality and policy department shares ideas

with the managers and the client board. The client board has a different view on many conditions.

The notion that there are different perspectives present in one organization on the conditions of the conditional approach is valuable. The conditional approach can be extended with the notion that interpretations of conditions can differ in an organization. Emanuel and Emanuel (1996) mention that parties have different relationships with each other, which leads to different models of accountability, which in this research lead to the notion that these may have different interpretations on the conditions of the conditional approach. These different interpretations on the conditions were clearly visible in this research, however, there were also many similarities between the interpretations of the different parties. Different interpretations of the conditions of the conditional approach can lead to problems regarding responsibility for the conditions of the conditional approach. In the conditional approach Vriens et al. (2016) address that the organization (the management) is responsible for creating the conditions for professionals to perform professional work. When management is held accountable for (not) creating the conditions for professional work, it is obvious to state that both professionals and their management need to share the same view on these conditions. Providing the right conditions for professionals without having the same idea of a right condition is impossible. From this research can be concluded that many views on the conditions are shared by both management and the nurses. However, the interpretations of the conditions can differ, as we have seen in the interpretation of the goal ‘taking good care of a client’.

Thus, one can conclude that although at first there seems to be the same perspectives present in an organization, the precise interpretations of such a perspective can differ between parties. Before a conditional approach, as it is now, can be used as an alternative accountability approach more parties need to be on the same page.

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Appendix 1: Interview guide

Interview guide nurses

Topic	Questions
Professional work	What do you think is the most important part of your job? What do you feel is the goal of your job? How does that goal influence your behaviour?
Goals	What do you as goals in your work? What do you think makes someone a good nurse? When do you feel that you have done a good job? How do you know if you've met these goals? What happens if you have not reached the goal?
Structure	What are your tasks? What decisions are you allowed to make? How is the task division between care takers, nurses and doctors? Do you think the tasks should be broadened/made smaller? How do you feel about the task division? Do you feel you can ……..(meet your goal) because of this division? Do you have enough decision freedom to ….. (meet your goal)?
Performance management systems	To who do you report what you've did on a daily basis? What do you report? How do you get rewarded for your job?

	On what grounds do they decide how you get rewarded? What happens when a mistake is made? How do you feel about the way you need to report? Does this reporting hinder your work? How do you feel about the way you are rewarded for your job?
Technology	How do you get the equipment you use to help clients? Can you decide for yourself if you need other equipment? With what ICT programs do you work? Do the ICT programs you work with, help you in doing your job?

Interview guide managers

Topic	**Questions**
Professional work	What do you feel is the most important part of a nurses' job? What is the goal of a nurse?
Goals	What are the goals of the nurses in their work? When do you think a nurse delivers good work?
Structure	Which decisions can the nurses make for themselves? For what decisions do they need your permission? How is the task division in the teams and who makes this division? Do you think this task division makes it

	possible for nurses to meet the goals you just told are important? Do you think this decision space makes it possible for nurses to meet the goals you just told are important?
Performance management system	How do you evaluate the work of the nurses? How do you reward the nurses? Do you think this helps the nurses in doing their job? How do you keep track of what the nurses are doing? Do you think this keeping track of what their doing hinders them in doing their job? What do you do in case a mistake is made? To whom does a nurse give account?
Technology	How do the nurses use the ICT systems? Do you think the equipment they work with fits their jobs? How do you think the ICT and equipment need to be filled in for nurses to meet their goals?

Interview guide member of the client board

Topic	**Questions**
Professional work	What do you feel is the most important part of a nurses' job? What is the goal of a nurse?
Goals	What do you think are the goals of the nurses? What do you think are good goals for

	nurses?
Structure	Do you have insights in how the work is divided between the nurses? What do you think should be the task of a nurse? How do you think that work should be divided in order for a nurse to perform 'good' work?
Performance system	How do you evaluate the work of the nurses? Where do you think nurses should be evaluated on? How do you get information on the quality of the care provided by the nurses? What do you do when you do not agree with the quality of the care provided by the nurses? Who monitors the quality of the care provided? Does this help the nurses to provider better care?
Technology	What ICT programs are used to inform the families? Does that work well for both client and nurse?

Interview guide member of quality and control department

Topic	**Questions**
Professional work	What do you feel is the most important part of a nurses' job? What is the goal of a nurse?
Goals	What do you think are the goals of the nurses? How do you monitor whether the goals are met? Who monitors whether the goals are met? Who sets the goals for the nurses? Do the nurses themselves have insights in all goals related to their profession?
Structure	What policies are in place for nurses? Where do these policies come from? What decision freedom about these policies does the organization have? Do you think these policies help nurses in doing a good job as you just described?
Performance system	How do you monitor the quality of care provided by the nurses? How do you monitor whether policies are met? Who has insight in how nurses perform their job? How should work be monitored for nurses to not hinder them in doing their jobs? Which institutes check whether the organization meets criteria? And which criteria do they need to meet?
Technology	What kind of ICT programs do you work with?

	What kind of ICT programs do you share with the nurses? What information do the ICT programs give you about the nurses? What do you think are improvements for the ICT program so nurses can do their jobs?

Interview guide doctors

Topic	**Questions**
Professional work	What do you feel is the most important part of a nurses' job? What is the goal of a nurse?
Goals	What do you think is the goal of a nurse? When does a nurse performs good work according to you? When is a nurse helpful for a doctors? What are tasks of a nurse?
Structure	Which decisions do you make and which decisions do the nurses make? Do you think this division help the nurses to perform a 'good' job as you just defined? Do you think nurses should have more decision freedom? What tasks do you perform and what tasks do the nurses perform? Do you think these tasks should be broadened? How do you feel about the nurses working according to protocol?
Performance management system	Who monitors the performance of nurses? How do you have insight in the performance of nurses?

	What do you do when a nurse does not perform as you think she should? How do you think work of nurses should be monitored to help them in doing 'good' work?
Technology	Can nurses choose the equipment they work with or do doctors choose this? Is the ICT used, useful for you and the nurses to communicate?

Interview guide FRCT

Topic	**Questions**
Professional work	What do you feel is the most important part of a nurses' job? What is the goal of a nurse?
Goals	What do you think is the goal of a nurse? When does a nurse performs good work according to you? When is a nurse helpful for an EVV'er? What are tasks of a nurse?
Structure	Which decisions do you make and which decisions do the nurses make? What tasks do you perform and what tasks do the nurses perform? Do you think these tasks should be broadened? How do you feel about the nurses working according to protocol? How do you feel about the protocols in place?
Performance management system	Who monitors the performance of nurses? How do you have insight in the performance

	of nurses? What do you do when a nurse does not perform as you think she should?
Technology	With what ICT do you work? How do you communicate with the nurses? Can you choose which equipment to use? How do the nurses get their equipment?

Interview guide team leader

Topic	**Questions**
Professional work	What do you feel is the most important part of a nurses' job? What is the goal of a nurse?
Goals	What do you think is the goal of a nurse? When does a nurse performs good work according to you? What are tasks of a nurse?
Structure	Which decisions do you make and which decisions do the nurses make? What tasks do you perform and what tasks do the nurses perform? Do you think these tasks should be broadened? Do you think this division of tasks hinders the nurses in doing a 'good' job as you just defined? How do you feel about the nurses working according to protocol? How do you feel about the protocols in place?
Performance management system	Who monitors the performance of nurses? How do you have insight in the performance

	of nurses? What do you do when a nurse does not perform as you think she should? How do you think performance of nurses should be monitored?
Technology	With what ICT do you work? Can nurses choose which equipment to use? How do you feel about the ICT the nurses work with? What do you think nurses need from ICT or equipment in order to do a 'good' job?

Appendix 2: Participants and reasoning

Who is interviewed?	**Why?**
3 nurses of the nursing team	To gain insights in how the professional, the nurse, looks at professional work and the conditions for professional work.
2 nurses working at the revalidation centre	To gain insights in how the professional, the nurse, looks at professional work and the conditions for professional work. Furthermore, to get information from professionals that work at one location, instead of nurses of a nursing team that work all over the organization.
Manager 1: location manager	To gain insights in the structure of the organization and the processes in place in the organization. Besides, to see how a manager looks at professional work and the conditions for professional work.
Manager 2: manager treatment service	To gain more insights in the task division of the nurses and the rest of the organization. And to see how a manager looks at professional work and the conditions for professional work.
Client board member	To gain insights in how clients and family look at the work performed by the nurses, to find out what they feel is important.
Member of quality and policy department	To gain knowledge about the policies put in place by the government and by the

	organization and to find out which performance measurements are in place in the organization.
Team leader	To find out more about the task division between the nursing teams and the rest of the organization and to see how a team leader, which is closely related to the team, looks at professional work and the conditions.
2 doctors	To gain insights from a direct colleague on how he or she thinks of professional work and the conditions needed for nurses to perform such 'good' work.
First responsible care taker	To gain insights in how a direct colleague thinks a nurse should perform his or her job and what this colleague thinks are ways to fill in the conditions.

Appendix 3: Initial template analysis

1. Professional work
    - Application and development of knowledge and skills
    - Intensive technology
    - Dedication to societal value
2. Goals
    - Market goals
    - Bureaucratic goals
    - Professional goals
3. Structure
    - Centralisation
        - decision authority
        - decision freedom
    - Specialisation
        -division of work
        -range of task
    - Formalisation
        - protocols

-rules

4. Performance management system
    - Reward
    - Punishment
    - Payment
    - Performance tracking
5. Technology
    - ICT
    - Equipment
    - Building

Appendix 4: Final template

1. Professional work
    - Application and development of knowledge and skills
    - Intensive technology
    - Dedication to societal value
2. Goals
    - Market goals
    - Bureaucratic goals
    - Professional goals
3. Structure
    - Centralisation
        -decision freedom
        -decision authority
        -role of managers
    - Specialisation
        -division of work
        -range of task

- Formalisation
    - -protocols
    - -rules

4. Performance management system
    - Reward
        - -salary
        - -appreciation
    - Punishment
    - Performance tracking
        - -client satisfaction
        - -medication safety
    - Feedback

5. Technology
    - ICT
        - -availability
        - -accessibility
    - Equipment
        - -freedom of choice
        - -availability
    - Building
        - -presence of equipment