
Nursing Accounting Competencies Related to HIV in a Papua New Guinea Context

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Nursing administration is an important part of the campaign to eliminate HIV across Papua New Guinea (PNG). This paper considers the critical importance of developing nursing leadership in effective accounting competencies in relation to HIV projects in PNG. The results of the study's textual analysis of audit reports of the Auditor General of PNG revealed a failure on the part of PNG's main health agencies involved with its national HIV program to provide competent financial reporting. In light of these results, this study shows how improving accounting and other financial competencies among nursing leaders would benefit the implementation of the PNG HIV national strategy. The findings of this study have implications not only for the internal control of HIV nursing competencies but also for nursing leadership related to HIV issues in a developing-country context.

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This study examined the accounting issues that nursing administrators face in meeting the challenges of Papua New Guinea's (PNG) *National HIV and AIDS Strategy 2011–2015* (National AIDS Council of Papua New Guinea [NACPNG], 2010). In particular, the study focused on the accounting milieu of the major health agencies involved in PNG's HIV campaign and then considered, in light of that milieu, how the Nursing Council of Papua New Guinea could develop nursing accounting competencies in order to contribute to the eradication of HIV in PNG.

Accounting's link with nursing may take many forms. Responsibility for the receipt and use of funds, whether for research or practice, is important to nurses involved in HIV projects because nurses need to account to funding agencies (Sharts-Hopko, 2004) and because the national government and the people it represents want the assurance that public funds are being properly used for the purposes of these projects. Indeed, the communication of HIV-related financial information is of interest to a great many stakeholders (Barako & Brown, 2008; Jegede, 2009; Mutembei, Emmelin, Lugalla, & Dahlgren, 2002). For that reason, accounting has become increasingly important to the nursing profession in determining the costs of treating an illness (Alterescu, 1989). The link between accounting and nursing is particularly important in the collection, analysis, interpretation, communication, recording, and reporting of data for patients infected with HIV (Relf et al., 2011).

The significance of accounting as a competency related to HIV is all the more relevant in low-income economies (Barako, Taplin, & Brown, 2010; Seloilwe, 2005), such as PNG, where a relatively large proportion of the population is infected with HIV. The Australian Agency for International Development (AusAID) predicts that more than 208,000 PNG citizens will be living with HIV by 2012, health care infrastructure will be inadequate, and health management and leadership will be generally weak (AusAID, 2006, 2009).

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This study considered essential accounting competencies for nursing administration related to HIV in a PNG context. It specifically focused on the accounting milieu of the National AIDS Council of PNG, the National Department of Health, and PNG hospital boards, and then attempted to answer the question: “What critical accounting competencies could the Nursing Council of PNG develop in relation to HIV projects, given the accounting milieu of PNG’s major health agencies involved with HIV programs?”

Major Health Agencies Involved in PNG’s National HIV Strategy

Health care in PNG is mostly provided by the government and church health providers (Asante & Hall, 2011; AusAID, 2009) and is characterized by weak administrative and management structures, inadequate financial management, insufficient funding, poor information systems, and limited access (Asante & Hall, 2011; AusAID, 2009; Foster et al., 2009). Critically, HIV remains a generalized epidemic with an estimated 34,100 people living with the virus in 2009 (Asante & Hall, 2011).

A total of 11,142 personnel worked in the PNG health system in 2009, comprising 2,844 nurses and midwives, 333 medical officers, 3,883 community health workers, 718 allied health workers, 409 health extension officers, 1,821 support staff, and 1,134 other health workers (Asante & Hall, 2011; Yambilafuan, 2009).

Nursing Council of PNG

Nurses and physicians are considered valued health agencies in PNG (Asante & Hall, 2011; Tefuarani et al., 2007). However, both the medical board and nursing council, which represent the administrative oversight of physicians and nurses respectively, operate on limited resources and are often unable to perform some of their most basic functions such as oversight and registration of their members (AusAID, 2006).

Nursing competency standards in PNG were developed by the Nursing Council for PNG and funded by the World Health Organization (Nursing Council for PNG, 2002). The nursing competency

standards cover seven domains of nursing practice including, among others, the domain of management and leadership that calls for nurses to manage “material and human resources appropriately” (Nursing Council for PNG, 2002, p. 8). This is broken down into four elements with corresponding performance criteria and a clear link to the national response to HIV (see Table 1). The first element urges nurses to plan around the PNG national health plan that incorporates the PNG government’s *National Strategic Plan on HIV and AIDS 2006–2010*, which, in turn, presses for support for the NAC secretariat and provincial AIDS committees to lead and coordinate the national HIV response (NACPNG, 2006). PNG’s recently released *National HIV and AIDS Strategy: 2011–2015* (NACPNG, 2010) also urges support for both the NAC secretariat and the provincial AIDS committees. The second element highlights the importance of accounting skills in nursing for the wise use of resources and containment of costs, and the third and fourth elements call for the qualities of nursing coordination and leadership respectively (Nursing Council for PNG, 2002). The Nursing Council of PNG is one of many agencies involved in the response to the HIV epidemic in PNG but is interdependent with other health agencies, notably the Minister of Health and AIDS, and, indirectly, with the NAC of PNG (see Figure 1).

National AIDS Council

The response to the HIV epidemic was steered by the PNG Government’s *National Strategic Plan on HIV/AIDS 2006–2010* and is now shaped by the *National HIV and AIDS Strategy: 2011–2015* (NACPNG, 2010). NAC and its secretariat have coordinated this strategy (see Figure 1). NAC was established under the National AIDS Council Act (1997), and, under the leadership of the Minister for Health and HIV/AIDS, the NAC secretariat is accountable to NAC for coordinating the HIV response. The strategy itself contains seven focus areas: education and prevention; epidemiology and surveillance; family and community support leadership; monitoring and evaluation; partnership and coordination; social and behavioral change research; and treatment, counseling, care, and support (Kenyon & Rudland, 2010).

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