

Healthcare Managers' Inclination to Adopt Management Accounting Tools: A Panel Data Set-Theoretic Research

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Abstract

This article examines explaining factors of the disposition of public healthcare organizations' actors to adhere to a management control tool which adoption is inevitable. This is achieved through a unique case study based on the pre- and post-implementation phases of the management control tool in the context of the *Centre Hospitalier Universitaire* (CHU) of *Cocody* (Côte d'Ivoire). The empirical study adopts a mixed approach to scrutinize system, individual and organization attributes' combinations that explain actors' propensity to adhere to the management control tool which adoption is to come. The results of the pre-implementation phase show how these attributes combine to explain actors' willingness to adopt the management control tool considering both their occupation (administrative, medico-technical, physician) and rank (senior, middle and first-line manager) by using a panel data set-theoretic approach in addition to conventional qualitative comparative analysis (QCA). Especially, the analysis reveals causal paths that are specific to each occupational category regardless of their rank and those that encompass different positions. Findings of the post-implementation phase help deepen the results. Overall, this study contributes to the literature by suggesting that while an organisation such as a hospital is known to be subject to a strong professional domination, the prospective change in the management control reveals some opportunities for perspectives' alignment among different occupational actors commonly assumed to have conflicting professional imperatives.

Keywords: *Management control tools, Quality management, Case study, Mixed approach, QCA, Configurational analysis.*