

Title:

Performance feedback , felt financial accountability and affective commitment: how do they influence medical managers' job performance?

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Abstract**Background**

The health policy in many countries maintained the emergence of hybrid professionals and their job is gaining pivotal importance, little theoretical and empirical attention has been paid on how organizational practices and feedback can support medical managers their performance by affecting their accountability and commitment in managerial tasks. Building on the accountability conceptual/theoretical models and literature, we posit that

performance feedback acts as an antecedent of felt financial accountability and that accountability-performance relationship is mediated by commitment to managerial work

Objective

The paper is primarily intended to contribute to management accounting and accountability research. In particular, this study provides an empirical test for a model of the effects of feedback on performance in the context of public healthcare organizations, where professional culture and knowledge could struggle with the financial accountability devolved to clinicians. In doing so, we adopt a psychology-based management accounting research approach and seek intermediary psychological processes that intervene in the link between performance feedback and performance. The availability of systematic and evaluative feedback is often hypothesized to be an essential input to the learning of a managerial job (Halpern, 2004; Morrison and Brantner, 1992) since, according to cognitive theories of learning (e.g. Ausubel, 1968), access to feedback helps employees to develop skills, motives and values as well as deal and cope with uncertainty (Scott de Rue and Wellman, 2009). Our guiding conceptual scheme posits that both accountability and commitment jointly motivate efforts to attainment under conditions permitting the cognitive acquisition of information about feedback information about attainment of goals and standards. This research aims to answer the following research question:

How do medical manager felt financial accountability and affective commitment mediate the link between feedback source and characteristics and medical manager job performance?

Methodology

Data were collected in a healthcare organization located in Italy using different sources. First, a questionnaire was administered to senior medical managers identified by the hospital management as “budget holder”. Second, survey data were complemented with archival data in order to collect medical manager performance measures. The questionnaire was made up of three sections addressing: (i)

demographic information of the respondents: (ii) feedback from other; (iii) feedback from the job; (iv) feedback characteristics; (v) commitment; (vi) accountability; (iv) performance. A total of 79 questionnaires were returned (response rate: 69%). Partial Least Squares (PLS) algorithm was used to test the hypotheses which comprises a measurement model (to test the psychometric properties of the scales used to measure the constructs) and a structural model that includes the evaluation of the direct and indirect effects.

Main results

Many variables of this study were collected through questionnaires; common method bias (CMB) could have potentially affected the results. However, the employed procedural and statistical solutions suggested that CMB did not appear to be a pervasive issue for this study (Podsakoff et al., 2003).

Overall, the results of PLS model suggest the model has good predictability and the sign and significance of path coefficients support our model. In particular, the results suggest that felt financial accountability is positively influenced by feedback from the job ($\beta = 0.26$, $p < 0.05$) and feedback characteristics ($\beta = 0.35$, $p < 0.01$). The hypothesized positive association between felt financial accountability and affective commitment (hypothesis 4) is also supported ($\beta = 0.17$, $p < 0.05$) as well as for the positive and significant association between affective commitment and performance ($\beta = 0.38$, $p < 0.01$). Taken together, these results indicate that affective commitment should act as a mediating variable in the relationships between felt financial accountability and performance. More specifically, the results provide evidence of full mediation with reference to felt financial accountability, which does not affect performance directly ($\beta = -0.159$, $p = 0.224$) but indirectly through affective commitment ($\beta = 0.065$, $p < 0.1$). To provide a more thorough analysis of this indirect effect the level of significance was also tested by bootstrapping their sampling distribution, following the procedure suggested by Preacher and Hayes (2008). The results provide support the significance of the indirect effect of affective commitment in the relationship between felt financial accountability and performance.

The findings of this study also provide some guidance for managers in how organizations can take steps to guarantee that management accounting practices and feedback in healthcare organizations operate in ways that are effective, although professional culture might be strong.