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DOI: 10.22219/jrak.v14i2.33410

Citation:
Pratolo, S., Utami, T. P. (2024). The Effect Of Medical Managers' Accountability To Managerial Performance: The Role Of Commitment As Mediating Variable. Jurnal Reviu Akuntansi Dan Keuangan, 14(2), 508-520.

Article Process
Submitted:
May 4, 2024

Reviewed:
July 20, 2024

Revised:
August 27, 2024

Accepted:
August 27, 2024

Published:
September 6, 2024

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Muhammadiyah Malang
GKB 2 Floor 3.
Jalan Raya Tlogomas 246,
Malang, East Java,
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P-ISSN: 2615-2223

E-ISSN: 2088-0685

Article Type: Research Paper

THE EFFECT OF MEDICAL MANAGERS' ACCOUNTABILITY TO MANAGERIAL PERFORMANCE: THE ROLE OF COMMITMENT AS MEDIATING VARIABLE

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ABSTRACT

Research Objective: This research aims to test the felt accountability of medical managers with a hybrid role in improving managerial performance through commitment as a mediating variable.

Method/approach: This research is survey research using questionnaires distributed directly to respondents. The data comprised 460 medical manager respondents from Community Health Centers (Puskesmas) and Pratama Clinics. Sampling used a purposive sampling technique. Data analysis was carried out using structural equation models.

Results: The research results show that medical managers with a sense of accountability or responsibility for their managerial work will be more motivated to improve managerial performance through commitment.

Practice implications: It is crucial for complex organizations such as healthcare. Specifically, this research offers insight into organizational support for hybrid identity constructs, such as a doctor taking on the role of medical manager.

Originality/Novelty: Research on felt accountability is rarely conducted, especially in developing countries like Indonesia.

KEYWORDS: Commitment; Felt Accountability; Medical Managers'; Managerial Performance.

ABSTRAK

Tujuan Penelitian: *Penelitian ini bertujuan untuk menguji felt accountability dari manajer medis yang memiliki*

peran hibrida dalam meningkatkan kinerja manajerial, melalui komitmen sebagai variabel pemediasi.
Metode/pendekatan: *Penelitian ini merupakan penelitian survei dengan menggunakan kuesioner yang didistribusikan secara langsung kepada responden. Data yang diperoleh terdiri dari 460 responden manajer medis dari Puskesmas dan Klinik Pratama. Pengambilan sampel menggunakan teknik purposive sampling. Analisis data dilakukan dengan menggunakan structural equation model.*
Hasil: *Hasil penelitian menunjukkan bahwa manajer medis yang memiliki felt accountability atau tanggung jawab atas pekerjaan manajerialnya, akan lebih termotivasi untuk meningkatkan kinerja manajerial melalui komitmen yang dimilikinya.*
Implikasi praktik: *Pentingnya bagi organisasi kompleks seperti layanan Kesehatan. Secara khusus, penelitian ini menawarkan pemahaman tentang dukungan organisasi terhadap konstruksi identitas hybrid, seperti seorang dokter yang memiliki peran sebagai manajer medis.*
Orisinalitas/kebaharuan: *Penelitian mengenai felt accountability masih jarang dilakukan, khususnya di negara berkembang seperti di Indonesia.*

KATA KUNCI: *Commitment*; *Felt Accountability*; *Medical Managers'; Managerial Performance.*

INTRODUCTION

In recent decades, one of the issues frequently discussed in the public sector is the emergence of new ideas proposed in New Public Management (NPM) (Hood, 1995; Lapsley, 2008, 2009). This arose due to public sector reforms adopting management tools and practices from the private sector to enhance efficiency and effectiveness (Grossi et al., 2020; Hoque & Adams, 2011; Macinati et al., 2022). The debate over the application of NPM in the public sector continues and remains a compelling topic for further research (Arnaboldi et al., 2015; Macinati et al., 2022). Research by Rana et al. (2019) attempted to analyze NPM in the public sector context, focusing on the extent to which employees adopt managerial values and behaviours.

NPM reforms in the public sector, especially in Healthcare, are still rare. Moreover, the issue of professionals in various sectors being "held accountable for the effectiveness of the services they provide" is an ongoing development (Vriens et al., 2018). In the context of Healthcare, a gap needs to be explored, as medical doctors hold a hybrid role, where they are given additional responsibilities as clinical managers (Levay et al., 2020). Medical doctors, as clinical managers, are tasked with financial accountability (such as financial budgeting) and are required to align themselves with different identities, which may conflict with their field (specifically professionalism as a clinician and managerialism as a manager) (Croft et al., 2015; Ewert, 2020).

This hybridization process raises critical issues in public sector accountability and performance management practices, leading to a shift from professional values to managerial values (Dar, 2014; Gebreiter & Hidayah, 2019; Rana & Hoque, 2020; Schillemans, 2016). Therefore, this study aims to examine the felt accountability of medical managers with hybrid roles as medical managers in their organizations. This study focuses on managers' perceptions of financial accountability, a vital aspect of the hybridization process. Accountability is defined as the perception of the expectation that a prominent audience will evaluate one's decisions or actions, and rewards or sanctions are believed to depend on the expected evaluation (Hall & Ferris, 2011). Accountability is best considered an individual's subjective interpretation (felt accountability), a state of perception, not an objective condition. Perceptions of responsibility influence attitudes and behaviours more than formal accountability mechanisms, such as reporting obligations, which must be fulfilled to allow individuals to form subjective judgments of accountability (Hochwarter et al., 2003; Macinati et al., 2022).

This research model aligns with the role theory proposed by Frink and Klimoski (1998), which explains the key components and relationships essential to accountability. Frink and Klimoski (1998) proposed a theory of accountability in organizations using a role theory framework. One of the concepts is the focus on accountability to understand how individuals view their accountability within an organization. In the healthcare sector, doctors have a hybrid role, namely as medical doctors and managers who are given financial accountability responsibilities. Therefore, new role expectations must be developed as prerequisites and responsibilities regarding the managerial roles of doctors (professionals) to encourage performance behaviour (Frink & Klimoski, 1998; Macinati et al., 2022).

Moreover, according to organizational commitment theory, individuals will feel attached to their organization if they have a sense of responsibility (felt accountability). This can strengthen affective commitment, enhancing performance as individuals feel more attached and motivated to fulfil their responsibilities. Organizational commitment consists of three dimensions: affective (a sense of emotional attachment), normative (a sense of obligation), and continuance (a decision based on perceived costs). A sense of responsibility (felt accountability) can strengthen affective commitment, enhancing performance as individuals feel more attached and motivated to fulfil their responsibilities.

The motivation for researching management accounting practices, accountability, and performance in hybrid roles is due to the fact that previous studies have not considered the role of felt accountability in influencing commitment to managerial roles and managerial performance in the context of roles and responsibilities that may conflict (e.g., professional and managerial, such as in Healthcare) (Frink & Klimoski, 1998; Mero et al., 2006; Mero et al., 2014), and it stems from research on public sector performance management.

This research was conducted at Public Health Centers (Puskesmas) in Indonesia due to the increasing number of Puskesmas. The Ministry of Health (Kemenkes) reported 10,205 Puskesmas in Indonesia in 2020. These Puskesmas consisted of 4,119 inpatient Puskesmas and 6,086 non-inpatient Puskesmas. Puskesmas increased by 0.7% from 2019, with 10,134 units, 4,048 inpatient and 6,086 non-inpatient Puskesmas. The increase in Puskesmas reflects the government's efforts to fulfil access to primary healthcare services (Databoks, 2021). Puskesmas are the main gateway to improving community and individual health efforts at the primary level.

This study will contribute both to the literature and practically. In terms of literature, this study will develop research on accountability in the hybridization process of medical

managers. Practically, this study will provide essential contributions to Puskesmas managers. Specifically, this study offers an understanding of organizational support for constructing hybrid roles. This is considered crucial when considering that most healthcare professionals "view themselves as doctors first and managers second" (Croft et al., 2015), thereby demonstrating "an identity with multiple facets but not a hybrid identity" (Ewert, 2020).

The relationship between felt accountability and commitment is positive. Individuals who are more committed to their roles will report higher feelings of accountability (Frink & Klimoski, 1998). Feeling responsible for one's role can increase commitment. When individuals feel responsible for their actions and the success of their roles, they will be more committed to their work and strive to perform well. This sense of accountability can motivate them to work harder and take responsibility for their tasks (Macinati et al., 2022). When a medical doctor tasked with a managerial role feels accountable for their managerial duties, they will be more committed and motivated by felt accountability and will perform their dual roles as best as possible (Eijkholt et al., 2021; Mero et al., 2014). Therefore, the proposed hypothesis is:

H_1: Felt Accountability positively affects the commitment of medical managers.

Previous studies have shown that an accountable employee may prioritize task performance, the execution process, or both (Macinati et al., 2022). Employees who feel responsible will be motivated to achieve or maintain an identity as valuable contributors to the organization's core operations (Mero et al., 2014), resulting in better performance. Therefore, when medical managers see themselves as responsible for managerial tasks, they exhibit behaviours that lead to higher managerial performance. This aligns with the findings by Macinati et al. (2022), where medical doctors who feel greater accountability for their behaviour should focus more on achieving it. When accountability is high, managers are likely to understand better the standards associated with their work, enhancing their connection, identification, and engagement in a job. Based on the above explanation, the proposed hypothesis is:

H_2: Felt Accountability positively affects the managerial performance of medical managers.

As suggested by Macinati et al. (2022), commitment in this study will focus more on affective commitment to the profession or job, which is the identification, involvement, and emotional attachment to the profession or responsibility. This study will focus on the affective commitment of a medical doctor with a hybrid role. When medical doctors feel responsible for their managerial role, they are expected to experience greater internal motivation and personal achievement, which can enhance their performance at a higher level through the affective commitment of medical managers. Higher financial accountability will increase the identification and involvement of medical managers in the managerial dimensions of their role, thereby increasing organizational commitment to fulfilling managerial tasks, which will ultimately motivate medical managers (Macinati, 2010; Macinati & Anessi-Pessina, 2014; Macinati & Rizzo, 2016; Macinati et al., 2022). Therefore, based on the explanation above, the proposed hypothesis is:

H_3: Felt Accountability positively affects the managerial performance of medical managers through commitment.

Departing from the theoretical framework and hypotheses developed above, the research model was formulated as depicted in Figure 1.

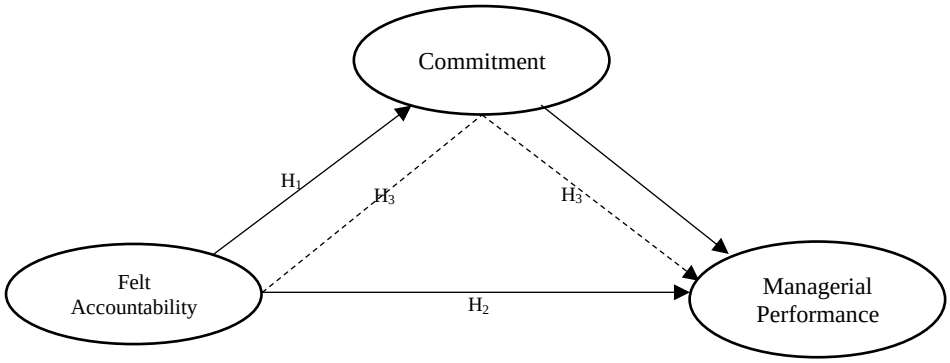

Figure 1. Research Model

METHOD

This research is a quantitative study using a survey method. The population in this study includes all Puskesmas and primary clinics in several provinces in Indonesia, such as Yogyakarta, West Java, Central Java, East Java, and West Kalimantan. Respondents were selected using a nonprobability sampling method, specifically purposive sampling, based on criteria such as managers or officials holding positions as centre managers, department heads, and unit heads in Puskesmas and Primary Clinics, with a minimum of one year of experience in their respective roles. Respondents with at least one year of experience as both medical doctors and managers are expected to be able to answer all questionnaire questions, particularly for the variables of felt accountability and managerial performance (Sekaran & Bougie, 2016).

Memon et al. (2020) recommend using power analysis to determine the minimum sample size for research using nonprobability sampling. Based on power analysis, using 0.80 as the confidence level and two predictors for the dependent variable, the minimum sample size is 43. The questionnaire distribution was conducted from September 2023 to February 2024 and yielded a total of 460 responses, thus meeting the minimum sample size requirement.

This study uses one independent variable, felt accountability, and one mediating variable, commitment, while managerial performance is the dependent variable. The measurement of felt accountability refers to Hochwarter et al. (2003) with three indicators: policy accountability, program accountability, and process accountability. According to Macinati et al. (2022), commitment is measured with indicators of affective commitment, continuance commitment, and normative commitment. Finally, managerial performance is measured according to Kinicki et al. (2004) with planning, investigation, and coordination indicators. The questionnaire development involved consultations and validations with three public-sector and hospital accounting experts (Lewis et al., 2005).

Various suggestions from Blumberg et al. (2014) were followed in developing the research questionnaire. The aspects (indicators) of the variables were elaborated to ensure that the instrument could capture the research objectives. All variables in the questionnaire were scaled using a Likert scale from 1 to 5, where 1 = strongly disagree and 5 = strongly agree. This range is often used in survey research conducted in Indonesia. A 5-point Likert scale was chosen because, according Revilla et al. (2014) and Hair et al. (2021) if researchers wish to use a rating scale of agreement-disagreement, a 5-point Likert scale is preferable because it allows for easier interpretation of data and more straightforward statistical analysis.

Before testing the hypothesis using Partial Least Square (PLS), the researcher conducted Common Method Variance (CMV) testing to ensure that the data used did not have potential bias or errors, such as self-reported bias, complexity, ambiguity, and questionnaire scale

format (MacKenzie & Podsakoff, 2012). The results obtained were 38.32%, less than 50%, indicating that the data does not have potential bias or error. The collected data was then analyzed using the Structural Equation Model (SEM) statistical analysis method. Partial Least Square (PLS) is a latent variable modelling technique several dependent constructs use (Fornell & Larcker, 1981). It has been applied in many business and social science studies (Ittner et al., 2003). According to Hair et al. (2007), the PLS approach is suitable for this study due to its minimal data assumptions, relatively small sample size, and weak theoretical foundations.

RESULTS AND DISCUSSION

A total of 560 questionnaires were distributed, of which 66, or 12.55%, could not be processed. Consequently, 460 questionnaires were available for analysis. Table 1 presents the demographic results of the respondents, including gender, age, work experience, education, educational background, and years of service.

Criteria's	Frequently	%
Genders		
Male	155	33.70
Female	305	66.30
Total	460	100
Ages		
20-35	128	27.83
36-50	252	54.78
>50	80	17.39
Total	460	100
Work experience (Years)		
1-5	91	19.78
6-10	53	11.52
11-20	202	43.91
>20	114	24.78
Total	460	100
Education		
Degree	137	29.78
Master	69	15.00
Doctoral	101	21.96
Profession	114	24.78
Others	39	8.48
Total	460	100
Educational background		
General Practitioner	104	22.61
Dentist	53	11.52
Midwifery	74	16.09
Nursing	102	22.17
Others	127	27.61
Total	460	100
Years of Service		
1-5	231	50.22
6-10	92	20.00
>10	137	29.78
Total	460	100

Table 1. Convergent Validity Test

Before hypothesis testing was conducted, each indicator was evaluated through the outer model, including validity and reliability tests (Hair et al., 2019). The validity test comprises convergent validity and discriminant validity assessments. Table 2 presents the results of the convergent validity test by examining the outer loadings and average variance extracted (AVE). The recommended threshold is more significant than 0.5 for outer loadings and AVE (Hair et al., 2019). Indicators with values less than 0.5 were removed, ensuring that the results of the convergent validity test in Table 2 meet the recommended criteria.

Codes	Indicators	Outer loading
Managerial Performance (MP) – AVE: 0.668		
	Planning	
MP1	I play a role in determining objectives and activity plan policies such as performance scheduling, budgeting and program preparation.	0.780
MP2	Before giving work activities, I specifically instruct employees	0.827
	Investigation	
MP3	I play a role in collecting and preparing information, usually through notes and reports.	0.838
	Coordination	
MP4	I have a good working relationship with other employees.	0.823
Commitment (CO) – AVE: 0.761		
	Affective Commitment	
CO2	I feel like I am part of a family at this institution.	0.854
	Normative Commitment	
CO5	One of the main reasons I continue to work here is to believe that loyalty is paramount, as it is a moral obligation to remain	0.891
Felt Accountability (FA) – AVE: 0.775		
	Policy Accountability	
FA1	I feel that I have implemented financial planning in accordance with the correct policy.	0.876
FA2	I feel that I have implemented the use of funds in accordance with the correct policy with financial planning for the use of funds	0.915
	Program Accountability	
FA3	I feel that I have implemented the programs that have been planned according to the community's interests.	0.866
	Process Accountability	
FA5	I feel that have implemented a budget planning process that reflects the vision, mission and target goals set.	0.862

Table 2. Convergent Validity Test

Source: Primary data processed by the researchers, 2024

Next, Table 3 presents the results of the discriminant validity test. The Fornell-Lacker criterion and the Heterotrait-Monotrait ratio (HTMT) are widely accepted techniques for testing discriminant validity (Hair et al., 2019). However, according to Henseler et al. (2015), HTMT can achieve higher specificity and sensitivity levels than Fornell-Lacker with the criteria of all constructs less than 0.85, and all are met (Shmueli et al., 2019a).

Table 3. Discriminant Validity Test (HTMT)

	Heterotrait-monotrait ratio (HTMT)
Felt Accountability <-> Commitment	0,751
Managerial Performance <-> Commitment	0,808
Managerial Performance <-> Felt Accountability	0,787

Source: *Output of smartPLS v4.0*

Finally, the outer model test is the reliability test. The measurements used are Cronbach alpha and composite reliability (Hair et al., 2019). The cut-off value for Cronbach alpha and composite reliability is a minimum of 0.6 (Hair et al., 2019). So, in Table 4, all reliability test results are met.

Table 4. Reliability Test

Construct	Cronbach's Alpha	Composite Reliability
Commitment	0,688	0,864
Felt Accountability	0,903	0,932
Managerial Performance	0,835	0,889

Source: *Output of smartPLS v4.0*

Next, the structural model is a satisfactory measurement model (Hair et al., 2019). The assessment criteria that must be considered in addition to the coefficient of determination are the cross-validated redundancy measure based on blindfolding Q^2 and assessing the out-of-sample predictive power of their model using the PLSpredict procedure (Shmueli et al., 2016).. The Q^2 value ranges from $0<Q^2<1$, where the closer to 1, the better the model (Chin, 1998). In addition, a better level of predictive power can be indicated by the lower RMSE and MAE PLS-SEM indicator values of the linear regression model (LM) (Shmueli et al., 2019a).

In the prediction test results in Table 5, the Q^2 value for the endogenous variable is $0<Q^2<1$, so it has a good observation value. Meanwhile, in the PLSpredict results, if the PLS-SEM analysis is compared with the naïve LM benchmark, it produces a higher prediction error in the root mean squared error (RMSE). In contrast, if only one indicator's mean absolute error (MAE) is met, then the prediction results are in the weak category (Hair et al., 2019).. Before testing the hypothesis, the problem of collinearity must be addressed. One of the main potential problems in the structural model, according to Hair et al. (2019), is collinearity, which occurs when the VIF value exceeds 3. As a result, the VIF value must be three or less than 3, which has been met.

Table 5. Assessing structural models (PLSpredict and Q^2)

	Q^2predict	PLS-SEM_RMSE	PLS-SEM_MAE	LM_RMSE	LM_MAE
KO2	0,234	**0,615**	**0,443**	0,613	0,440
KO5	0,294	0,549	**0,408**	0,551	0,405
KM1	0,248	**0,707**	**0,514**	0,703	0,505
KM2	0,261	0,621	**0,471**	0,622	0,467
KM3	0,320	0,549	0,364	0,558	0,369
KM4	0,407	0,455	**0,354**	0,457	0,340

Source: *Output of smartPLS v4.0*

In this study, a prediction test was carried out to see the predictive ability of the built model. The magnitude of Q^2 or Q-square can measure how well the observed values produced by the model and its parameter estimates are (Ghozali, 2016). The Q^2 value ranges from $0 < Q^2 < 1$, where the closer to 1, the better the model (Chinn, 1998).

Apart from being seen from the Q-Square, the better level of predictive power can be shown by the PLS-SEM RMSE and MAE indicator values, which are lower than the linear

regression model (LM). If most of the same, the PLS-SEM indicator has a lower RMSE and MAE than the linear regression model (LM), which denotes that the PLS-SEM model has medium predictive power (Shmueli et al., 2019b).

Table 6 presents the results of the coefficient of determination (R^2) to measure the variance explained in each endogenous construct and, therefore, is a measure of the explanatory power of the model (Shmueli & Koppius, 2011; Shmueli et al., 2019a). From the results of the study, it was found that the magnitude of the managerial performance variable was moderate.

Hypothesis		Coefficient	T-Statistic	Conclusion
Direct Effect				
Felt Accountability ➔ Commitment	H1	0,594	16,469*	Supported
Felt Accountability ➔ Managerial Performance	H2	0,436	9,572*	Supported
Commitment ➔ Managerial Performance	H3	0,268	5,247*	Not Hypothesis
Indirect Effect				
Felt Accountability ➔ Commitment ➔ Managerial Performance	H4	0,159	4,784*	Partial Mediating
Coefficient Determination				
Managerial Performance	0,564			

Source: *Output of smartPLS v4.0*

Table 6. Hypothesis Test

From Table 5 on hypothesis testing, it is observed that felt accountability positively impacts commitment and managerial performance. The indirect relationship of felt accountability to managerial performance through commitment is also supported and is positively directed. This indicates that medical managers (doctors with hybrid roles) with a high sense of responsibility are motivated to enhance their performance through affective commitment to their profession or work.

This study examines the impact of felt accountability on doctors' commitment and managerial performance with hybrid roles as professionals and medical managers. The role theory proposed by Frink and Klimoski (1998) suggests a relationship between perceived accountability, commitment, and managerial performance. In the context of this study, medical managers with higher accountability (a sense of responsibility for their roles) tend to exhibit greater commitment to their work. Feeling accountable leads them to view themselves as responsible for the success of their roles (medical managers). This can result in a more robust internal drive to meet expectations and perform well. They become more invested in their work and feel a sense of ownership over their tasks (Macinati & Rizzo, 2016; Macinati et al., 2022).

In addition to the positive effect of felt accountability on commitment, felt accountability also positively influences the managerial performance of medical managers. This finding corroborates Macinati et al. (2022) and Macinati and Anessi-Pessina (2014) results. When medical managers feel a sense of responsibility (accountability), they are motivated to achieve or maintain their identity as valuable contributors within an organizational process, thereby enhancing their managerial performance (Grossi et al., 2020; Mero et al., 2014).

The hypothesis results indicate that commitment partially mediates the relationship. Felt accountability can improve managerial performance both directly and indirectly through

commitment. This outcome diverges from the findings of Macinati et al. (2022), which were based on a study of 115 senior medical managers in an Italian hospital. However, it aligns with research by Mero et al. (2006), which explains that as commitment increases, employees or medical managers experience a boost in motivation to fulfil their roles, thereby enhancing managerial performance. Thus, higher levels of commitment among medical managers strengthen the relationship between financial felt accountability and managerial performance. In the context of this study, high commitment levels among medical managers in Puskesmas and primary clinics contribute to a stronger link between financial felt accountability and managerial performance.

This study has several implications. Theoretically, it provides empirical evidence on accountability, human management, and performance within complex hybrid organizations, such as Healthcare, which is still relatively underexplored, particularly in developing countries like Indonesia. The study also confirms Frink and Klimoski (1998) role theory, suggesting that individuals with higher commitment to their roles report higher levels of felt accountability. In addition, the results of this study also confirm the theory of organizational commitment that individuals will feel bound to their organization if they have a sense of responsibility (felt accountability) which can strengthen affective commitment, which in turn can improve performance because of the feeling of being bound and motivated to fulfill their responsibilities. Practically, this research offers empirical evidence for healthcare sector management to enhance felt accountability, considering the hybrid roles of medical managers.

CONCLUSION

In conclusion, this study examined the impact of felt accountability on enhancing the managerial performance of medical managers, with commitment serving as a mediating variable. The findings indicate that doctors with hybrid roles (as both professionals and medical managers) who have a strong sense of felt accountability towards their roles are motivated to improve their managerial performance. The mediation hypothesis produced partial results, meaning that the presence or absence of commitment will influence managerial performance when the manager has a sense of responsibility. These results have specific implications, particularly in response to the call for research on accountability, human management, and performance in complex hybrid organizations. The findings are also significant for healthcare managers, providing insights into organizational support for hybrid role construction. This is particularly relevant given that many healthcare professionals "view themselves primarily as doctors and secondarily as managers," reflecting an "identity with multiple facets rather than a blended identity."

The study has several limitations. It was conducted only in a few provinces in Indonesia, and therefore, its findings should be applied with caution to other countries with different organizational characteristics. The study addresses the relationship between felt accountability, commitment, and managerial performance but does not explore variables that could enhance felt accountability, indicating that further research is needed. Additionally, the predictive results were weak, and secondary data were limited, so cross-validation was not performed. Future research may benefit from exploratory or experimental approaches.

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