

## Investigating the Effect of Management Accounting Information on Organizational Performance of Public Hospitals in Gilan Province

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### Abstract

**Introduction:** Public hospitals play a great role in people's health maintenance. One of the major concerns of these centers is constant high quality activities alongside allocating resources efficiently. Meanwhile, examining the performance and studying the procedures and design of management accounting are required to achieve this purpose.

**Method:** It is a descriptive-survey research. The statistical population included financial and administrative personnel of public hospitals (n=25) in Gilan province and 138 people were selected through Cochran formula as the sample. The questionnaires were distributed among the sample to test management accounting design, management accounting application, management accounting satisfaction, and hospitals performance. Research hypotheses testing was done by structural equations modeling.

**Results:** The results indicate that there is a positive significant and direct relationship between management accounting design and application, management accounting design and satisfaction as well as management accounting application and organizational performance. Further, management accounting design develops a significant and indirect relationship with organizational performance through management accounting application.

**Conclusion:** According to the properties of Gilan public hospitals a revision of the dimensions of their management accounting system is required with the purpose of undertaking their duties.

**Keywords:** Management Accounting Information, Organizational Performance, Public Hospitals.

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