

## Evaluation of Managers' View on the Qualitative Role and Effect of Management Accounting Information in Budgeting System of Iran's Healthcare

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### Abstract

**Introduction:** The purpose of this study is evaluating the view of managers in different levels of management in The Ministry of Health and Medical Education, medical sciences universities, hospitals, and healthcare service units, on the qualitative role and the effects of management accounting information in budgeting.

**Method:** The research method used is exploratory and a survey type. The population of the study consists of all managers in The Ministry of Health and Medical Education, medical sciences universities, and governmental hospitals who in the year 2016, participated in budgeting in any way. In order to test the research hypotheses, one-sample T-test and one-way ANOVA were used.

**Results:** Research results showed that the role of qualitative information of management accounting system and its significance in budgeting is a little more important in the view of top management than the middle managers and executive managers' view, and it is noteworthy in all levels of management. However, the importance of management accounting information in budget performance evaluation for the middle managers is more than top level managers and executive managers and is significant only for middle managers. Reviewing the perspectives of balanced budget scorecards shows that financial and organizational perspectives are significant for all levels of management but the customer (patients) and learning and growth (personnel) perspectives are not significant.

**Conclusion:** In the Ministry of Health and Medical Education, the situation of management accounting system in budgeting should be developed, especially in the performance evaluation of customers and personnel. In addition, managers in the top level should use more of management accounting information in decision making. In this regard, management accountants can provide the grounds for top level managers to make use of management accounting information.

**Keywords:** Balanced Scorecard, Budgeting in the Health Care System, Performance Evaluation, Qualitative Role of Management Accounting Information, Management Accounting System.

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