

Hospital management control: A lever for steering hospital performance

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Abstract. This article examines the contribution of hospital management control to improving the performance of healthcare institutions. It shows that management control is not limited to a simple financial monitoring tool, but is a strategic instrument for steering, evaluating, and assisting decision-making. The study is based on a documentary and conceptual analysis of scientific and institutional work on management control and hospital performance, highlighting the contributions, practices, and tools used in the hospital context. Using performance indicators, dashboards, and internal audits, it enables better control of resources, optimization of processes, and continuous improvement in the quality of care. Management control is thus establishing itself as an essential driver of performance and modernization in the hospital system.

Keywords: *Hospital management control; Hospital performance; Performance steering; Management tools.*

1. Introduction

Over the past few decades, healthcare systems around the world have undergone profound changes, marked by a constant search for a balance between quality of care, cost control, and user satisfaction. In this context of transformation, hospitals, long considered to be primarily medical and social institutions, are now required to adopt management and performance approaches inspired by the private sector (Bouckaert & Halligan, 2008; Minvielle, 2003).

This evolution, driven by the principles of New Public Management (NPM), has encouraged the introduction of management control tools and practices aimed at rationalizing resources, enhancing transparency, and strengthening hospital governance (Bezes et al., 2011).

From this perspective, hospital management control now plays a central role in the strategic and operational management of hospitals. It is no longer limited to an accounting or budgeting function, but is becoming a real lever for performance steering, enabling the medical, economic, and social objectives of healthcare institutions to be coordinated (Nobre, 2017). By providing assessment and decision-making tools, it helps to establish a managerial culture based on accountability, performance, and quality of service.

However, this evolution is not without its tensions. While management control aims to promote efficiency and quality, its application in the hospital sector raises questions about the compatibility between economic rationality and public service missions (Chiapello & Gilbert, 2013; Cavalluzzo & Ittner, 2004).

From this perspective, hospital performance is a multidimensional and evolving concept, encompassing not only economic and financial aspects, but also quality of care, patient satisfaction, staff motivation, and the sustainability of the healthcare system (Donabedian, 1988; Arah et al., 2003). Understanding the interactions between management control and

hospital performance is now a major scientific and managerial challenge, particularly in changing contexts where hospitals must balance budgetary constraints and quality requirements.

This article makes an original contribution to the literature by synthetically examining hospital management control and hospital performance. Unlike previous studies that treat these dimensions separately, this review articulates both the tools, mechanisms, and practices of management control and their impact on hospital performance. The study thus provides a better understanding of how management control can constitute a strategic lever for strengthening the efficiency, quality, and governance of healthcare facilities.

The methodological approach adopted in this study is based on a narrative review, drawing on a targeted selection of scientific and institutional works on hospital management control and hospital performance. The article employs an analytical and synthetic approach grounded in a corpus of theoretical works from the academic literature, prioritizing the most influential research. This approach allows for a structured view of the role of management control in improving hospital governance and for the identification of key issues requiring increased scientific attention.

However, the approach has certain limitations, notably the absence of a formalized systematic protocol and the non-exhaustive selection of keywords. Nevertheless, this narrative review provides an analytical synthesis of knowledge, identifies theoretical convergences and divergences, and highlights the levers and constraints of hospital management control in steering hospital performance.

The central question of this article can therefore be formulated as follows: ***To what extent is hospital management control an effective lever for steering hospital performance?***

The objective of this narrative literature review is to explore the foundations, contributions, and limitations of hospital management control, while analyzing its relationship with the various dimensions of hospital performance. The article takes an analytical and synthetic approach based on the main theoretical contributions available in the academic literature.

To this end, the article is divided into two main sections:

- **The first** is devoted to a literature review that presents and analyzes the fundamental concepts of hospital management control and hospital performance, while highlighting their theoretical foundations, dimensions, and interactions within public health management.
- **The second** examines hospital management control as a strategic lever for performance steering, exploring the mechanisms, tools, and practices through which it contributes to strengthening the efficiency, quality, and governance of healthcare institutions.

2. Literature review

a. Hospital management control

i. Evolution and conceptual foundations

Management control is defined as a set of formal and informal mechanisms designed to guide the behavior of actors towards the achievement of organizational objectives (Anthony, 1965). It is based on the collection, analysis, and communication of information to ensure consistency between strategy and operational actions (Bouquin, 2004). In the hospital context, management control aims to ensure efficient resource management while maintaining quality of care in an environment characterized by complexity and multiple objectives (Berland & De Rongé, 2014).

Historically, the management control function originated in the industrial and commercial world, where it was mainly used to measure profitability and costs (Johnson & Kaplan, 1987). Its introduction into the hospital sector originated in reforms inspired by New Public Management (NPM). This movement, which emerged in the 1980s, aimed to modernize public management by drawing on the principles of efficiency, performance, and accountability from the private sector (Hood, 1995).

In this context, healthcare institutions have been encouraged to adopt management tools such as cost accounting, dashboards, and performance indicators in order to optimize the use of resources and improve the quality of services provided. Hospital management control is therefore part of a results-based management approach, seeking to reconcile economic requirements with the social and medical mission of public hospitals (Bouckaert & Halligan, 2008).

It is not limited to a budgetary control function, but extends to an approach based on organizational learning and the creation of public value (Lorino, 2003). According to Kaplan and Norton (1992), the use of tools such as the Balanced Scorecard makes it possible to balance the financial and non-financial dimensions of performance and to integrate indicators of quality, satisfaction, and innovation.

However, the literature emphasizes that the specific nature of the hospital environment, which combines medical, administrative, and political professional rationales, makes the implementation of management control more complex than in other sectors (Mintzberg, 1996; Chiapello & Lebas, 1996). This complexity requires a contextualized and participatory approach that integrates the human and ethical dimensions of the hospital mission (Bouckaert & Halligan, 2008).

Thus, hospital management control cannot be reduced to a simple cost rationalization tool. Above all, it is a strategic lever aimed at aligning economic, social, and clinical performance objectives, while promoting coordination between the actors in the hospital organization (Moullin, 2017).

ii. Contributions and objectives

Management control now plays a strategic role in hospitals due to growing demands for efficiency, quality, and transparency. Its main role is to provide relevant information for management and decision-making, ensuring consistency between strategic objectives and operational results (Bouquin, 2004). In the hospital context, management control aims to ensure optimal use of resources while supporting quality of care and user satisfaction (Berland & De Rongé, 2014).

According to Anthony (1965), management control helps guide the behavior of stakeholders towards the achievement of organizational objectives. This behavioral function is essential in hospitals, where sometimes divergent medical, administrative, and financial rationales coexist. The management controller therefore acts as a mediator between these different rationales, facilitating the understanding of economic issues by medical stakeholders and translating clinical constraints into managerial steering data (Lorino, 2003).

Hospital management control also fulfills a coordination and internal communication function. By providing dashboards and performance indicators, it promotes dialogue between departments, the dissemination of information, and team accountability (Chiapello & Lebas, 1996). It is therefore a decision-making tool that enables budget execution to be monitored, variances to be analyzed, and corrective actions to be proposed, but it is also an instrument of

organizational learning, supporting continuous improvement and a culture of performance (Moullin, 2017).

Finally, in a context of strong budgetary pressure, hospital management control ensures accountability to supervisory authorities and citizens by guaranteeing the traceability and transparency of the use of public funds (Bouckaert & Halligan, 2008). Its purpose therefore goes beyond simple cost control to become a strategic lever for governance, contributing to the balance between economic performance, quality of care, and equitable access to hospital services.

iii. Tools and practices

Hospital management control is based on a set of tools and practices that enable activity to be steered, performance to be monitored, and the use of resources to be optimized. Among the most widely used instruments are dashboards, cost accounting, budget control, and benchmarking methods. These tools provide managers and decision-makers with reliable and concise information to guide strategic and operational decisions (Bouquin, 2004).

Dashboards are one of the main monitoring and management tools. They provide a concise overview of key performance indicators, such as bed occupancy, average length of stay, and patient satisfaction rates, and enable managers to quickly identify any deviations from set targets (Lorino, 2003).

Hospital cost accounting is also a fundamental tool. It makes it possible to determine the actual cost of hospital activities by department, pathology, or patient, and to identify the most significant items of expenditure, which facilitates cost control and resource rationalization (Johnson & Kaplan, 1987).

Budget control is another pillar of hospital management. It involves comparing planned expenditure with actual expenditure, analyzing variances, and proposing corrective measures. This practice helps to ensure consistency between the resources allocated and the strategic objectives of the institution (Berland & De Rongé, 2014).

Other modern tools, such as the Balanced Scorecard (BSC) and decision support systems, make it possible to integrate financial and non-financial dimensions into hospital management. The BSC, adapted to the hospital context, integrates in particular the quality of care, patient satisfaction, innovation, and process efficiency (Kaplan & Norton, 1992; Moullin, 2017). Digitization and the use of integrated information systems strengthen hospitals' ability to collect, analyze, and use data for more proactive and results-oriented management.

In summary, the combination of these traditional and innovative tools enables hospital management control to play a central role in strategic steering, resource optimization, and continuous performance improvement, while promoting transparency and accountability among stakeholders (Bouckaert & Halligan, 2008).

An analysis of hospital management control, in terms of its contributions, purposes, and tools, highlights its central role in the management of healthcare institutions. However, to fully understand its scope, it is essential to consider the concept of hospital performance, which is both the objective and the purpose of the hospital management control.

Indeed, management control only makes sense if it contributes to improving the overall performance of the hospital, whether economic, social, or medical. Examining this concept will thus make it possible to identify the different dimensions of hospital performance and analyze the interactions between managerial logic and healthcare quality requirements.

b. Hospital performance

i. Evolution and conceptualization

The concept of performance plays a central role in the management of public organizations, particularly in the hospital sector. Initially associated with economic profitability and cost control, performance has gradually expanded to encompass more global dimensions, such as quality of care, patient satisfaction, and efficiency in resource allocation (Moullin, 2002).

In the hospital context, performance cannot therefore be reduced to purely financial criteria; it must also reflect the institution's ability to respond effectively to the health needs of the population (Arah et al., 2003).

The concept of hospital performance has evolved in parallel with changes in public management and healthcare systems. In the 1960s and 1970s, it was mainly associated with productivity and cost rationalization, in a logic of efficiency inspired by the industrial sector (Anthony, 1965). With the New Public Management (NPM) reforms of the 1980s and 1990s, performance was rethought through a results-based management approach, based on measurement, evaluation, and accountability of public actors (Hood, 1995; Bouckaert & Halligan, 2008).

During the 2000s, the concept was enriched with qualitative and social dimensions, incorporating quality of care, patient safety, and user satisfaction (Moullin, 2002). This evolution marks the transition from a purely economic conception to an overall performance focused on the value created for the patient and society (Smith et al., 2009).

According to Kaplan and Norton (1992), performance corresponds to the alignment of strategic objectives and results achieved. Transposed to the field of healthcare, this principle involves measuring not only outputs (activities performed) but also outcomes (results on patient health and satisfaction). Hospital performance is therefore based on a balance between effectiveness (achievement of clinical and managerial objectives), efficiency (optimal use of resources), and quality (level of beneficiary satisfaction and safety of care) (Smith et al., 2009).

The evaluation of hospital performance has become a major issue for public decision-makers in a context of budgetary constraints and increased social expectations. It helps to increase transparency, improve governance, and promote accountability among stakeholders (Bouckaert & Halligan, 2008).

A high-performing hospital is no longer just one that produces more at a lower cost, but one that balances economic efficiency, quality of care, and equity of access, while ensuring the motivation and well-being of its staff (Ozcan, 2014).

Performance is considered to be a generic concept encompassing notions such as effectiveness, efficiency, productivity, quality, equity, access, etc., and these notions constitute sub-dimensions of performance that must be analyzed during the performance evaluation process (CHAMPAGNE et al., 2005).

According to the World Health Organization, hospital performance is multidimensional: "Performance is the achievement of desired goals. High hospital performance should be based on professional competence in the application of current knowledge, technologies, and available resources; efficient use of resources; minimal risk to patients; patient satisfaction; and health outcomes.

In the context of health care, high hospital performance should take greater account of responsiveness to community needs and demands, integration of services into the overall delivery system, and commitment to health promotion. Hospital performance should be

assessed in terms of the availability of hospital services to all patients, regardless of physical, cultural, social, demographic, and economic barriers. (World Health Organization Europe, 2007).

To understand the concept of performance, it is therefore necessary to review various definitions. One simple definition considers performance to be "the degree to which an organization achieves its goals, objectives, plans, or programs" (MARTINET & SILEM, 2005: 399).

Brigitte DORIATH considers that the concept of performance refers to "a judgment on a result and the way in which that result is achieved, taking into account the objectives and conditions of achievement" (DORIATH, 2000: 106).

CHRISTOPHER et al. consider that performance "implies comparing the results obtained with those that could have been obtained. Performance is therefore relative" (CHRISTOPHER et al., 2000: 157).

Thus, hospital performance is now understood in a systemic and multidimensional way. It combines financial, organizational, clinical, and human aspects with a view to overall and sustainable performance (Leggat, 2017).

ii. Constituent dimensions

Hospital performance is unique and distinct from other types of organizational performance. It is therefore multifaceted (Etienne Minvielle, et al, 2008). Hospital performance thus appears to be a paradoxical, multidimensional, and contingent concept.

Indeed, hospital performance cannot be reduced to a single economic or medical dimension; it results from a set of interactions between organizational, human, economic, social, and technological factors (Arah et al., 2003; Smith et al., 2009). This integrated approach allows us to understand the hospital as a complex system, where performance must be evaluated in a comprehensive and balanced manner.

- ***The economic and managerial dimension:***

The first dimension of hospital performance is based on economic and managerial criteria, closely linked to the principles of New Public Management (NPM). It refers to the hospital's ability to make optimal use of its financial, material, and human resources while achieving its objectives (Kaplan & Norton, 1992; Ozcan, 2014).

Efficiency is the ratio between the resources mobilized and the results obtained, and is a key indicator here. It is reinforced by tools such as cost accounting, management dashboards, and benchmarking.

In addition, the logic of effectiveness complements this approach: it is not only a question of reducing costs, but also of achieving measurable results in terms of quality of care, timeliness, and operational performance (Moullin, 2002). This perspective highlights the strategic role of hospital management control in performance-based management.

Recent research shows that physician leadership plays a key role in hospital performance. Tasi, Keswani, and Bozic (2019) emphasize that the presence of physicians in leadership positions positively influences the quality of care, operational efficiency, and financial performance of hospitals. These findings suggest that management control and hospital governance mechanisms must consider the managerial dimension and the role of clinical leaders to improve the overall performance of healthcare facilities.

- ***The clinical and qualitative dimension:***

Hospital performance cannot be considered without taking into account the quality of care and patient safety, which are considered essential indicators (Donabedian, 1988; WHO, 2006). This dimension incorporates both technical quality (adequacy of care to medical standards) and perceived quality (patient satisfaction). It is based on approaches such as accreditation, certification, and evaluations of professional practices.

Donabedian's work (1988) has made it possible to distinguish three levels of evaluation: structure (resources and organization), process (method of care delivery), and outcomes (effects on health). Thus, clinical performance is not limited to numbers, but reflects the hospital's ability to provide safe, effective, and patient-centered care.

- ***The social and human dimension:***

Hospital performance also depends on human resources, who play a central role in the quality of the service provided. This dimension highlights the importance of human capital, motivation, and quality of life at work (Leggat, 2017). Well-trained, supported, and engaged staff directly improve the quality of care and patient satisfaction (West et al., 2015). Studies on social performance highlight indicators such as organizational climate, absenteeism rates, and turnover. From this perspective, performance becomes a collective process based on interprofessional collaboration, communication, and trust.

- ***The organizational and governance dimension:***

The organizational dimension refers to the internal structure of the hospital, its governance, and its ability to adapt (Mintzberg, 2012; Saltman & Duran, 2015). A high-performing organization is characterized by smooth coordination, clearly defined responsibilities, and a shared results-oriented culture.

Recent hospital reforms emphasize the implementation of participatory governance models that promote accountability and transparency in decision-making. The coordination between medical, administrative, and financial governance determines the consistency of the management system.

- ***Technology and innovation***

Technological innovation is an emerging dimension of hospital performance. The use of information and communication technologies (ICT) such as electronic medical records, telemedicine, and artificial intelligence promotes process rationalization, improved patient monitoring, and data-driven decision-making (Berwick, 2003; OECD, 2019). This dimension reflects the transition from an administrative hospital to a smart hospital, where innovation becomes a strategic lever for performance and adaptation.

In a recent study of 241 healthcare organizations in Saudi Arabia, Akinwale & Abo Alsamh (2023) highlight that innovation efforts including in-house research and development, staff training, and the acquisition of new software and medical equipment are strongly correlated with the emergence of concrete technological innovations (digitalization of patient records, telehealth, mobile technologies, artificial intelligence). These technological innovations, in turn, have a significant and positive effect on hospital performance, measured in terms of efficiency, quality of care, cost reduction, and the development of new therapies. The authors conclude that continuous investment in technological innovation is a strategic lever for improving the hospital performance thus reinforcing the idea that digitalization and innovation must be integrated into hospital management policies.

Recent research highlights the strategic role of technological innovation, including artificial intelligence (AI), digital health systems, and telemedicine, in enhancing hospital performance. For instance, Pham et al. (2024) demonstrate that U.S. hospitals adopting AI experience significant improvements in operational efficiency, patient throughput, revenue generation, and bed occupancy rates, particularly in hospitals with sufficient market share and managerial capacity to implement such technologies.

- ***The societal and environmental dimension:***

Hospital performance is increasingly part of a societal responsibility approach. Hospitals are now called upon to contribute to environmental sustainability, the promotion of social equity, and local development (Bartram & Dowling, 2013).

This dimension encompasses ecological resource management, medical waste reduction, and community health prevention. It reflects a broader concept of performance, where the hospital becomes an actor in sustainable development and social inclusion.

Hospital performance is thus conceived as a multidimensional construct, integrating economic, clinical, human, organizational, technological, and societal aspects. This plurality illustrates the complexity of the hospital sector, where performance must reconcile the demands of efficiency with the values of public service. It also confirms the central role of management control in the balanced management of these different dimensions, supporting overall, sustainable, and inclusive performance.

- iii. Issues and challenges***

Hospital performance is now a major imperative for healthcare systems, but its implementation and evaluation raise many challenges. These challenges stem as much from the complexity of hospital organizations as from the plurality of objectives they pursue. Indeed, hospitals are not simply service providers: they are places of care, teaching, research, and social support. This specificity makes it difficult to define, measure, and manage overall, balanced performance (Minvielle, 2003; Arah et al., 2003).

- ***Multidimensional complexity***

The first challenge lies in the diversity of the dimensions that make up performance. Unlike other sectors, hospital performance cannot be understood solely through economic or financial criteria. It also encompasses clinical, social, organizational, and human dimensions (Donabedian, 1988; Leggat, 2017).

This plurality makes performance measurement particularly complex, especially since certain objectives, such as perceived quality of care or staff satisfaction, remain difficult to quantify (Campbell et al., 2000). Consequently, there is a real risk of reducing hospital performance to accounting or budgetary indicators, to the detriment of a more holistic approach.

- ***The tension between economic logic and public service mission***

Another key issue is the tension between the demands of economic efficiency and the social and ethical mission of hospitals. The introduction of mechanisms derived from *New Public Management* (NPM) has certainly improved management and transparency, but it has also introduced a logic of profitability that is sometimes perceived as contrary to the values of public service (Bezes et al., 2011; Chiapello & Gilbert, 2013).

This tension is particularly evident when the pursuit of productivity comes at the expense of the quality of care or the working conditions of healthcare professionals. The challenge for hospitals is therefore to find a balance between economic performance and social performance.

- ***The difficulty of integrating management and measurement tools***

The third challenge concerns the consistency of the management tools used to monitor hospital performance. Although instruments such as dashboards, cost accounting, and quality indicators have been widely adopted, their integration often remains partial or uneven (Nobre, 2017).

Institutions struggle to articulate these mechanisms within a coherent information system capable of linking financial results to clinical and social outcomes. This lack of integration limits the strategic scope of Performance Steering and leads to fragmented management, often focused on compliance rather than continuous improvement.

According to Akinwale and AboAlsamh (2024), the integration of ERP systems with performance management practices in hospitals in the United Arab Emirates depends on several key factors, including active employee involvement, clear performance indicators, and alignment with the organization's strategic objectives. The authors emphasize that, despite the potential benefits of these systems in improving efficiency, quality of care, and governance, many organizations face practical challenges during implementation. These obstacles include resistance to change, limited staff skills, inadequate performance metrics, and insufficient managerial support. Akinwale and AboAlsamh conclude that overcoming these challenges requires a comprehensive approach combining leadership, training, employee engagement, and the establishment of coherent and relevant performance measures.

- ***The human and cultural challenges of performance***

The success of any performance initiative depends heavily on the buy-in of those involved. However, hospital culture remains dominated by professional and hierarchical logic, which can hinder the spread of a shared management culture (Mintzberg, 2012; Leggat, 2017).

The human challenges lie in mobilizing medical and administrative staff, training them in management tools, and building an organizational culture geared toward collective performance. The challenge is to make management control not an instrument of constraint, but a tool for dialogue, accountability, and organizational learning.

The challenges of hospital performance reflect the difficulty of reconciling sometimes opposing rationales: economic and social, quantitative and qualitative, managerial and medical. Responding to these challenges requires a systemic and integrated approach to performance that takes into account the diversity of stakeholders, the complexity of missions, and the specific nature of the hospital context.

From this perspective, hospital management control appears to be an essential strategic lever: when well designed and adapted, it can help overcome these tensions by ensuring balanced and sustainable performance governance.

3. Hospital management control as a lever for steering hospital performance

a. Strategic, operational, and medico-economic management

Hospital management control plays a central role in the performance dynamics of healthcare institutions. In an environment marked by budgetary constraints, organizational complexity, and increasing demands for quality of care, it is a powerful lever for overall management, ensuring consistency between strategic objectives, the resources deployed, and the results obtained. This management is exercised at several complementary levels—strategic, operational, and medico-economic—which collectively contribute to improving hospital performance.

i. Management control as a lever for strategic management

At the strategic level, hospital management control helps translate the national health vision and guidelines into measurable objectives that are consistent with the specific characteristics of each institution. It thus links the overall health system strategy, which focuses on efficiency, quality, and accessibility, to the internal planning of hospitals.

Using tools such as strategic dashboards and objective and resource contracts (ORCs), management control helps management formulate, monitor, and adjust strategic priorities. These instruments provide an overview of institutional performance and facilitate the anticipation of future human, material, or financial resource needs. The tools used, including hospital cost accounting, efficiency indicators, and the ABC (Activity Based Costing) method, make it possible to identify actual costs per activity and evaluate the performance of each unit. This approach promotes a more rational allocation of resources and better interdepartmental coordination.

Thus, management control is not limited to a measuring role, but acts as a strategic partner in hospital governance, ensuring consistency between policy choices, resources mobilized, and expected results. By promoting a culture of results and evaluation, management control helps to empower middle managers and establish participatory management based on transparency and collective learning.

ii. Management control as a lever for operational management

Operational management is the most concrete level of hospital management control. It involves regular and precise monitoring of daily activities, enabling rapid detection of discrepancies between set objectives and actual achievements. Through operational dashboards and indicators of productivity and quality of care, management control supports responsiveness and control of internal processes. It provides managers and healthcare teams with the information they need to adjust practices, optimize timelines, reduce waste, and improve the quality of services.

This management, based on continuous measurement and analysis, promotes continuous performance improvement and increases accountability among those working in the field. Management control thus becomes a tool for day-to-day decision-making, ensuring a balance between economic performance and the quality of service provided to patients.

iii. Management control as a lever for medical and economic management

Medical-economic management is now a central pillar of modern hospital management. It is defined as an integrated approach that aims to reconcile medical requirements focused on quality, safety, and relevance of care with economic constraints linked to scarce resources and the pursuit of efficiency (Pomey & Contandriopoulos, 2003).

This management is based on a logic of balance between clinical performance and financial performance, where the goal is not only to reduce costs, but to maximize the value created for the patient and the community. It is part of the New Public Management (NPM) approach, which promotes the introduction of private sector-inspired management practices in public health organizations (Nobre, 2017).

The implementation of medical-economic management is based on a set of tools and measurement instruments that make it possible to objectively assess hospital performance. Among the most widely used is hospital cost accounting, which makes it possible to determine the actual cost of activities and identify levers for efficiency in the use of resources (Lorino, 2003). It provides a detailed overview of expenditure by department, pathology, or care unit,

thereby facilitating informed decision-making. Another essential tool is the ABC (Activity-Based Costing) method, which links costs to value-generating processes and activities, providing a better understanding of the cost structure and improving the performance of internal processes (Kaplan & Norton, 1996).

In addition to these tools, there are medical-economic dashboards, which incorporate multidimensional indicators: readmission rates, average length of stay, average cost per patient, bed occupancy rates, and indicators of quality and safety of care. These instruments promote a comprehensive and dynamic view of performance, while enhancing transparency and accountability among teams. By combining financial analysis and clinical evaluation, management control thus becomes a lever for strategic and operational decision-making, contributing to more efficient and sustainable hospital governance (Nobre, 2017; Bouquin, 2011).

b. Hospital performance steering mechanisms

Hospital Performance steering is based on a coordinated set of mechanisms for transforming strategic directions into concrete results. These mechanisms aim to plan, monitor, evaluate, and adjust hospital activities with a view to improving its effectiveness, efficiency, and quality of care.

According to Bouckaert and Halligan (2008), performance Steering in the public sector is based on a logic of integration between strategy, management, and evaluation, ensuring consistency between the objectives set and the resources mobilized.

i. Strategic and operational mechanisms

Strategic mechanisms guide the overall trajectory of the institution. They translate the public service mission into measurable objectives, ensuring consistency between national health guidelines and local realities. They include, in particular:

- The hospital strategic plan, which defines medium- and long-term priorities;
- Performance contracts, establishing commitments between management and clinical departments;
- Strategic dashboards, inspired by the Balanced Scorecard (Kaplan & Norton, 1996), integrating financial, clinical, and organizational dimensions.

These instruments enable alignment between the institutional vision and the hospital's overall performance. As for operational mechanisms, their objective is to ensure effective and responsive management of internal processes.

They are based on tools such as:

- Hospital cost accounting, which makes it possible to assess the actual cost of services and medical procedures;
- Operational dashboards, which track productivity, occupancy rates, and average length of stay;
- Internal reporting, which facilitates the flow of information to management.

These mechanisms support cost rationalization, resource optimization, and transparency in decision-making (Nobre, 2017).

ii. Medical-economic mechanisms

This level is specific to the hospital environment: it aims to articulate medical and economic

imperatives to ensure the sustainability of the healthcare system. Medical-economic mechanisms make it possible to link clinical data (medical activity, quality of care) to financial data (cost of stays, revenue). They include:

- Medical-economic meetings, bringing together doctors, managers, and financial controllers to analyze discrepancies and adjust practices;
- Medical-economic indicators, combining measures of efficiency (cost per patient) and quality (readmission rates, safety indicators);
- Cost analysis by pathology or by homogeneous patient group;

These mechanisms support a balanced results-oriented culture, reconciling quality of care and budgetary control (Abernethy & Stoelwinder, 1995).

iii. Evaluation and learning mechanisms

Hospital performance is not limited to numerical indicators. It is part of a process of continuous improvement, in which management control becomes a tool for collective learning (Argyris & Schön, 1996).

Evaluation mechanisms not only measure results, but also generate shared knowledge and practices. They thus promote:

- Critical reflection on professional practices and the identification of areas for improvement;
- Capitalizing on and disseminating feedback to transform successes and mistakes into shared lessons;
- The development of a performance culture, where caregivers and managers collaborate around common goals.

For these mechanisms to be effective, it is essential to rely on appropriate tools and methods. Dashboards, performance indicators, internal audits, and process reviews make results tangible and allow for monitoring changes in practices. These instruments not only facilitate the detection of malfunctions, but also the implementation of targeted corrective measures.

At the same time, organizational learning plays a key role. This involves transforming the information obtained from the evaluation into usable knowledge by promoting the sharing of experiences between departments and disciplines. This dynamic creates a virtuous circle: the more professionals analyze and share their practices, the more the organization gains in adaptability, efficiency, and quality of care.

Thus, management control is not limited to a monitoring or reporting role; it becomes a real strategic lever, enabling hospitals to combine operational performance, quality of care, and organizational innovation. Hospital management then becomes a participatory and adaptive process, capable of adjusting to internal and external changes, in the service of quality of care, patient satisfaction, and the sustainability of the healthcare system.

4. Conclusion

The analysis conducted in this article highlights the central role of management control in improving hospital performance. As a strategic tool, it goes beyond simple monitoring to become an instrument capable of guiding decision-making, optimizing resource allocation, and supporting quality of care.

Hospital management control makes it possible to measure and evaluate performance using relevant indicators, particularly dashboards. It thus promotes the analysis of practices, the

capitalization of experiences, and the sharing of a culture of performance between caregivers and managers. This approach transforms hospital management into a participatory process, where continuous evaluation and organizational learning contribute to the improvement of practices and the achievement of institutional objectives.

Furthermore, as a management lever, hospital management control offers the possibility of implementing adaptive management, capable of responding to rapid changes in the healthcare context, budgetary constraints, and growing patient expectations. It is therefore a driver of flexibility, resilience, and innovation within healthcare institutions. It is not limited to a technical function but represents a real lever for governance and management of hospital performance, enabling hospitals to reconcile efficiency, quality of care, and sustainability of the healthcare system.

Its integration into hospital strategy is therefore essential to meet current and future challenges and to build healthcare institutions capable of learning, adapting, and progressing continuously.

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