

Management accounting use performance in public health-care organizations Gilan public hospitals

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Check the performance of hospitals is essential for survival, Although its budget public hospitals that offer services not receive But improved accounting procedures and project management and coordination on important performance and review In this regard, government hospitals were Gilan Province And using the accounting project management, application management accounting and management accounting and performance satisfaction hospitals Using questionnaires were distributed among administrative and financial staff tested The statistical population using a sample of 215 persons and 138 persons Morgan was chosen Among which 123 questionnaires were analyzed using partial least squares regression tested the assumption right now The results showed that the positive relationship between design and the application of management accounting, management accounting, Project management accounting and management accounting scheme and the application of management accounting satisfaction and performance. Significant relationship was found between satisfaction with management accounting and its application And also indirectly examine the relationship between design and the application of management accounting management accounting management accounting through satisfaction also not accepted The results showed a significant indirect relationship through the application of management accounting was revealed.

Keywords : Keywords: management accounting, management accounting satisfaction, application of management accounting, performance, Partial Least Squares Regression

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