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EFFECT OF MANAGEMENT REPORTING CONTROLS ON FINANCIAL PERFORMANCE OF PRIVATE HOSPITALS IN MOMBASA COUNTY,KENYA

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Abstract

Robust management reporting controls can greatly improve financial performance, operational efficiency, and decision-making in private hospitals, ensuring they stay competitive in the healthcare sector. Despite the crucial role of these controls in enhancing financial outcomes, many private hospitals are yet to fully optimize their reporting systems, missing out on potential benefits in transparency and compliance. This paper sought to examine the effect of management reporting controls on the financial performance of private hospitals in Mombasa County. The study applied a descriptive research design. The study gathered data through questionnaires which were administered both physically and electronically. Data collected was analyzed through both descriptive and inferential analysis. Results revealed a β of 0.253 and a p-value of 0.012, between management reporting controls and financial performance of private hospitals in Mombasa County. The study concluded that management reporting controls had a positive and significant effect on the financial performance of private hospitals in Mombasa County. The study recommends that private hospitals in Mombasa County should continue to prioritize and invest in the accuracy and reliability of their management reports. The study also recommends that private hospitals in Mombasa County should maintain the standard of delivering reports on time which is crucial for effective decision-making. Moreover, the study recommends that private hospitals in Mombasa County should ensure consistency by standardizing reporting formats and methodologies across different periods. Lastly, the study recommends that private hospitals in Mombasa County should strengthen adherence to regulatory requirements and internal policies, ultimately, enhancing financial performance and overall organizational resilience.

Key Words: *Management Reporting Controls, Financial Performance, Private Hospitals, Mombasa County*

INTRODUCTION

Performance refers to an organization's ability to operate effectivity, profitability and grow in the market. Performance also refers to an organization's ability to react to the opportunities and threats in the environment (Kourtis et al., 2021). Importantly, the organization's performance can be measured by using both financial and non-financial means. Financial measures of financial performance involve the use of the profits, the sales revenues of a company, a company's share prices and values, use of return on assets, return of investment as well as the use of Tobin Q measures. On the other hand, non-financial measures include the use of market share, customer satisfaction, and growth in the number of employees and branches. However, the focus of this study is on financial measures only.

Management reporting plays an important role in enabling firms to achieve their financial goals while at the same adhering to regulatory requirements. Management reporting controls offer a guarantee that the financial and non-financial information presented by the company comply with the ethical principles of professionals (Mugo, 2021). Importantly, it ensures transparency in the presentation of the economic activities while at the same ensuring that the interests of the different stakeholders are maintained. Atieno and Kiganda (2020) define management reporting controls as the measures initiated by an organization to ensure the attainment of the organization's goals, objectives, and missions. These are the systems and the policies that ensure that an organization's assets are protected to create reliable financial reporting that promotes compliance with the laws of the land. Management reporting helps firms' controls are not only used in the organization's accounting and finance but on other non-financial operations such as communication, procedures, and handling of the board members.

Reporting controls are the various processes that have been designed to offer a reasonable assurance that the firm will achieve its objectives concerning the reliability of the financial reporting standards. Reporting controls ensure the reliability of the management reporting as they enable an organization to make informed decisions on the organization. Reliable management reporting controls are very effective in ensuring that transactions and bookkeeping are properly authorized and are correctly stated in the books of accounts. Al Rahhaleh et al. (2023) argue that the quality of an organization's management reports is affected by its internal controls. Firms that enforce proper internal controls have improved financial performance thus achieving a competitive edge in the market. It is also generally agreed that proper management reporting controls improve the reporting process which in turn affects the reliability of the reports (Ambuso, 2021). Reliable management reporting enhances the accountability of the management thus enabling an organization to achieve its goals.

The use of management reporting controls (MRC) enables firms to report their financial growth accurately by ensuring that the books of accounts have been followed effectively (Chepkirui & Oluoch, 2021). The use of management reporting controls in the healthcare setting has gained popularity as firms seek to adhere to government regulations in reporting. Besides, the high competition in the private health sector, implies that firms have to improve their efficiencies if they are to sustain their competitive edge in the market.

The private healthcare sector plays a crucial role in the provision of quality healthcare services to citizens in both developed and developing nations. In the USA, the private healthcare sector plays a crucial role in universal health coverage (Bruch, et al., 2020). They ensure that the citizens can enjoy their right to health through the provision of quality services. The management reporting controls in the healthcare sector are highly regulated by the government. Healthcare givers have to follow specific reporting procedures for reimbursements by the government. In the UK, private healthcare services with employers provide healthcare services to citizens. According to Kruse, et al. (2018), the private sector has helped in the provision of quality healthcare services in the country. In Canada, the private healthcare setting complements the public healthcare sector enabling the citizens to enjoy quality health services (Lee, Rowe, & Mahl, 2021).

Unlike the developed countries, the public healthcare sector is as developed as the private sector. The private and the public healthcare service providers operate as two different entities with the government taking little or no initiative to incorporate the private health sector. In Nigeria, the persistent low quality and the inadequate service suffered in the public healthcare sector has made the use of the private sector an unavoidable choice. The ineffective state regulations and little control in the sector mean that private hospitals do not have a standardized way of pricing and reporting. In South Africa, the private sector offers excellent healthcare sector at a very high price making it unaffordable to the poor people (Allianz Care, 2023). The public hospitals are usually underfunded, understaffed, and overcrowded with very long queues. As such, most of the rich and middle-income earners prefer the private sector.

The private hospitals in Kenya are no different than those of their counterparts in Africa, they offer better services than the public sector but at a very high price. The private hospitals in Kenya play a very crucial role in economic growth and development. According to Ephraim-Emmanuel et al. (2018), private hospitals contribute to about 18% of the growth of the GDP (Ambuso, 2021). The sector also employs thousands of people either directly or indirectly. With the demand for quality healthcare on the rise, the number of private hospitals has continued to increase in the last ten years. In Mombasa County, most private hospitals are either sole proprietorships, partnerships, or private companies (Sieverding, et al., 2018). These organizations operate under ACT 486 No 17 of 2015 which spells out the areas of certification. The main services suffered include nursing care, lab services, physiotherapy, and radiological.

Despite the huge role of the private sector in the Kenyan economy, there is little use of internal controls in these organizations. The lack of proper internal controls has led to mismanagement of resources and wastage, leading to exorbitant pricing to cover for these losses. In some cases, the non-existence of management reporting controls leads to fraud, with some major private hospitals have been in the spotlight for this (Masaba et al, 2020). The use of internal controls in private hospitals can help them reduce the risks of mismanagement and fraud. The use of management reporting controls can help private hospitals manage their financial resources, provide high-level assurance, and eliminate fraud.

LITERATURE REVIEW AND THEORY

The Agency Theory

The agency theory was introduced in the 1970s by Jensen and Meckling in 1976 who argued that the governance of a company entails conflicts of interests (Panda & Leepsa, 2017). The theory has been widely used to identify and resolve issues that may arise between the principles(employers) and the agents (employees). This theory further states that the agency problem arises hence the principals are unable to manage their businesses thus delegating their responsibilities to the agents. Issues arise when the goals and the aspirations of the principal and the agents do not align thus leading to conflicts (Shogren, et al., 2017). The agency theory can be applied in addressing the conflicts that may arise between the agents and the principals in the healthcare setting. In this regard, the principals are the owners of the private hospitals in the form of shareholders, while the hospital management acts as the employees. The employees may include doctors, accountants, nurses, administrators, and other non-medical staff.

The use of the agency theory can help explain how the management of private hospitals can use effective management reporting controls to ensure the interests of the management align with those of the hospital owners. Importantly, the management reporting controls can be used to monitor and ensure that the management of the hospital managers aligns with the hospital's mission and goals. The hospital owners can use the agency theory to mitigate any agency problems that may arise thus ensuring that the hospital managers are invested in achieving the organizational goals rather than in their interests. By using the agency theory, this study explained how private hospitals can reduce information asymmetry through the use of effective management reporting controls thus improving decision-making and financial growth.

Empirical Literature Review

Several researchers have examined the impacts of management recruiting controls on private hospitals in different parts of the world. These researches have consistently shown a positive relationship between the management reporting controls and the financial performances of private hospitals. For instance, Al Rahhaleh et al. (2023) examined the role of internal controls and financial accountability on the financial performance of private hospitals in Saudi Arabia. The research used panel data on 75 private hospitals using data from 2015 to 2020. A questionnaire survey was employed in the research whereby the agency theory was used in the literature review. A structural equation modeling with partial least squares in the testing of the research objectives. The results of this study showed that internal controls have a positive impact on the performance of private hospitals whereby financial accountability is the mediating factor. The main research gap in this study is that it was conducted in Saudi Arabia which has a different economic and social environment than Kenya.

In another study, Keskimaki et al. (2019) evaluated how the management of accounting and profitability affects the performance of SMEs in private healthcare. The study focused on 120 Small and medium enterprises (SMEs) private hospitals in Finland whereby a survey questionnaire was used to collect the data. This study used the financial statements data from these hospitals from the Trade Register and the tax man in Finland. The research questionnaires collected data on the size of the hospitals, the age, the financial position, and the type of ownership. The study acknowledged that most private hospitals do not have comprehensive management reporting controls. The study noted that prudent management accounting systems such as budgeting management accounting increase the knowledge of the costs in the firm. Such knowledge enables the managers to reduce these costs and increase the firm's performance. Although this study focused on management accounting and profitability in the healthcare sector, it focuses on SMEs only. Besides, the study focused on Finland, which has a different regulation than Kenya. As such, the results from this study cannot be used to make generalized conclusions about private hospitals in Mombasa.

Upadhyay, et al. (2019) explored the effectiveness of the audit committee on large public hospitals in the United States of America(USA). The data was obtained from 2012 to 2019. The study used a fixed econometric specification using 97 national health hospitals. The study considered the managerial input in ensuring that their hospitals adhered to the hospital's internal controls. The researchers used the hospital accounts and the hospital episode statistics data to make a five measure of financial performance. The study showed that managerial input in reporting controls improves the financial performance of the firm. Such managers ensure that their hospitals can adhere to the internal control thus ensuring consistency in operations. The study concludes that private companies can leverage on the managerial input in managerial input to create a strong competitive edge in the market. The main research gap in this study is that it focused on the public hospital rather than on the private hospitals. As such, the results from this study cannot be used to make generalized assumptions in private hospitals. Besides, the study was conducted in the USA, which has a different economic and social environment than Kenya, implying that the results cannot be generalized in the Kenyan context.

Mohamed and Mwanyota (2018) sought to understand how lean management practices affect the financial performance of private hospitals in Mombasa County. This research used a descriptive research design whereby a cross-sectional data methodology was employed. The researchers targeted 40 private hospitals in Mombasa county whereby a census survey was carried out owing to the small number of the hospitals. The results showed that management practices and reporting controls have a significant relationship with the performance of private hospitals. Although the study was done on private hospitals in Mombasa, its main research gap is that it focused on lean management practices rather than on management reporting controls. However, the study offers some important insights into the operation of private hospitals in Mombasa. These insights will be very useful in this research as they explain how private hospitals in Mombasa can employ management reporting to create a unique value proposition for the patients.

Lastly, et al. (2021) explored the effects of internal factors such as management reporting controls on the profitability of the private hospitals in Kenya. The study used a case study approach by focusing on the Karen hospital whereby a research design was adopted. The researchers targeted the departmental heads and the staff in the financial departments of the hospital to assess how management reporting is used in their departments. A stratified random sampling technique was used to get the data from this private hospital. The study noted that there is a positive relationship between the internal management reporting controls and the performance of the private firms. The study recommended that private hospitals ought to expand their management reporting controls to other areas such as the non-financial sector to improve customer experience. This study offers great insights into the current research as it exposes how the application of management reporting controls is used in Mombasa County.

DATA METHODS

Research Design: This study adopted a descriptive research design, as it aimed to uncover characteristics, frequencies, trends, and categories. This approach allowed for a thorough exploration of the background of the research problem before further investigation serving as the primary goal of portraying current situations, employing both qualitative and quantitative methods. The descriptive research approach provided a comprehensive portrayal of population characteristics enabling the researcher to investigate the effect of management reporting controls on the financial performance of private hospitals in Mombasa County. The study targeted 16 private hospitals in Mombasa County in levels four and five as the unit of observation while 143 employees sampled from these hospitals served as the unit of analysis.

Sample and Sampling Methods: This study opted for the probabilistic sampling method, specifically utilizing a stratified random sampling technique in addition to Taro Yamane's formula to come up with an adequate and representative sample size. The Taro Yamane formula, which is expressed as;

$n = N / (1 + N * e^2)$ ……………………………………………………………………equation (i).

n represents the desired sample size

N is the total population

e is the desired level of precision or margin of error in sampling.

For this study, an error margin of 5% or a 95% confidence level was considered. The calculation to derive the sample size involves applying these values to the formula;

$n=143/ [1+143(0.05* 0.05)] = 105.34$, which was considered as 105 participants.

Data Collection Instruments and Methods: The study utilized semi-structured questionnaires to gather primary data that were distributed through both physical and electronic means. The instrument was subjected to pilot tests through a thorough evaluation of both face and construct validity and reliability involving the use of the Kaiser-Meyer-Olkin (KMO) and Bartlett tests with a predefined KMO threshold of 0.7 and p-value at a chosen significance level of 0.05.

Data Analysis: Primary data gathered was analyzed through both descriptive and inferential analyses. Descriptive analysis included measures of central tendency (mean, frequency, and percentage) and measures of dispersion, such as standard deviation. Concurrently, inferential analysis was conducted with a significance level of 0.05, to determine the effect of management reporting controls on the financial performance of private hospitals in Mombasa County. The regression model utilized was expressed as follows;

$Y = \beta_0 + \beta_1 X_1 + \varepsilon$…………………………………………………..…………equation (ii).

Where Y was the financial performance of private hospitals in Mombasa County, β_0 was the constant, β_1 was the coefficient for management reporting controls, X_1 was management reporting controls and ε was the error term.

RESULTS AND DISCUSSIONS

Response Rate

Out of the total 105 questionnaires administered both physically and electronically, the researcher, however, was able to garner 92 questionnaires that were filled with no missing data representing a response rate of 87.62%.

Descriptive Statistics

Descriptive Statistics on Management Reporting Controls

Table 1 revealed that respondents agreed with the statement that the reports prepared by their management were accurate and reliable as shown by a mean of 4.29. Respondents also agreed with the statement that the reports provided by their private hospital were always on time to allow for effective decision-making indicated by a mean of 4.15. Additionally, respondents agreed with the statement that the reports presented by their management were consistent across different reporting periods shown by a mean of 4.07. Lastly, respondents agreed with the statement that management reports adhered to regulatory requirements and internal policies, ensuring compliance with established standards indicated by a mean of 4.26.

Mohamed and Mwanyota (2018) supported the findings of the study in an investigation to understand how lean management practices affect the financial performance of private hospitals in Mombasa County. The results established that management practices and reporting controls have a significant relationship with the performance of private hospitals.

Table 1: Descriptive Statistics on Management Reporting Controls

Statement	SD	D	N	A	SA	Mean	Std. dev
The reports prepared by our management are accurate and reliable	3.3	-	-	57.6	39.1	4.29	0.778
The reports provided by our private hospital are always on time to allow for effective decision-making	3.3	-	10.9	50.0	35.9	4.15	0.864
The reports presented by our management are consistent across different reporting periods	-	3.3	16.3	51.1	29.3	4.07	0.768
Management reports adhere to regulatory requirements and internal policies, ensuring	-	7.6	6.5	38.0	47.8	4.26	0.888

compliance with established standards

Descriptive Statistics on the Performance of Private Hospitals in Mombasa County

Table 2 revealed that participants agreed with the statement that revenues had increased indicated by a mean of 4.05. Additionally, participants agreed with the statement that net profits had increased as shown by a mean of 4.18.

Table 2: Descriptive Statistics on Performance

Category	SD	D	N	A	SA	Mean	Std. dev
Revenues have increased	2.2%	-	10.9%	64.1%	22.8%	4.05	0.732
Net Profits have increased	2.2%	10.9%	-	40.2%	46.7%	4.18	1.037

Inferential Analysis

Correlation Analysis

Table 3 revealed a Pearson Correlation (*r*) of 0.260<0.7 and a p-value of 0.012<0.05 between management reporting controls and financial performance implying that the two variables had a positive and statistically significant relationship.

Table 3: Correlations Matrix

		Management reporting controls	Financial performance
Management reporting controls	Pearson Correlation	1	.260*
	Sig. (2-tailed)		.012
	N	92	92
Financial performance	Pearson Correlation	.260*	1
	Sig. (2-tailed)	.012	
	N	92	92

*. Correlation is significant at the 0.05 level (2-tailed).

Regression Analysis

Table 4 revealed an r-square of 0.068 implying that 6.8% of the changes in financial performance of private hospitals in Mombasa County were explained by management reporting controls. Other variables not included in the study explained 93.2% of the changes in the financial performance of private hospitals in Mombasa County.

Further, the results revealed an F-statistic value of 6.535 with an associated p-value of 0.012, which suggests that the linear regression model applied by the study was a significant fit in predicting the financial performance of private hospitals in Mombasa County.

Besides, the results revealed a beta coefficient of 3.066 and a p-value of 0.001 which indicates that the constant in the model was statistically significant in the prediction of financial performance of private hospitals in Mombasa County. Additionally, results revealed a beta value of 0.253 and a p-value of 0.012<0.05 between management reporting controls and the financial performance of private hospitals in Mombasa County which implied that management reporting controls significantly influenced the financial performance of private hospitals in Mombasa County since the calculated p-value of 0.012 was less than the critical chosen value of 0.05. Al Rahhaleh et al. (2023) supported the findings of the study in a research on the role of internal controls and financial accountability on the financial performance of private hospitals in Saudi Arabia. The results of the research showed that internal controls have a positive impact on the performance of private hospitals whereby financial accountability is the mediating factor.

Table 4: Effect of Management Reporting On Financial Performance

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.260[a]	.068	.057	.871

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	4.962	1	4.962	6.535	.012[b]
	Residual	68.342	90	.759		
	Total	73.304	91			

Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	3.066	.410		7.485	.000
	Management reporting controls	.253	.099	.260	2.556	.012

a.

a. Dependent Variable: Financial performance
b. Predictors: (Constant), Management reporting controls

CONCLUSIONS AND RECOMMENDATIONS

The study concluded that the reports of private hospitals in Mombasa County prepared by the management were accurate and reliable. Besides, the study concluded that the reports provided by the private hospitals in Mombasa County were always on time to allow for effective decision-making. Additionally, the study concluded that the reports of private hospitals in Mombasa County presented by the management were consistent across different reporting periods. Moreover, the study concluded that management reports of private hospitals in Mombasa County adhered to regulatory requirements and internal policies, ensuring compliance with established standards. Lastly, the study concluded that management reporting controls significantly and positively influenced the financial performance of private hospitals in Mombasa County.

The conclusions of the study, therefore, are in support of the agency theory that has been widely used to identify and resolve issues that may arise between the principals (employers) and the agents (employees). This theory states that the agency problem arises hence the principals are unable to manage their businesses thus delegating their responsibilities to the agents. In this regard, the principals are the owners of the private hospitals in the form of shareholders, while the hospital management acts as the employees. The employees may include doctors, accountants, nurses, administrators, and other non-medical staff. The use of the agency theory can help explain how the management of private hospitals can use effective management reporting controls to ensure the interests of the management align with those of the hospital owners. Importantly, the management reporting controls can be used to monitor and ensure that the management of the hospital managers aligns with the hospital's mission and goals. The hospital owners can use the agency theory to mitigate any agency problems that may arise thus ensuring that the hospital managers are invested in achieving the organizational goals rather than in their interests.

The study recommends that private hospitals in Mombasa County should continue to prioritize and invest in the accuracy and reliability of their management reports, ensuring that all data is verified and validated before dissemination. Additionally, the study recommends that private hospitals in Mombasa County should maintain the standard of delivering reports on time which is crucial for effective decision-making; therefore, hospitals should implement strict timelines and consider automating reporting processes to enhance punctuality. Moreover, the study recommends that private hospitals in Mombasa County should ensure consistency by standardizing reporting formats and methodologies across different periods, with regular audits and reviews conducted to uphold uniformity. Furthermore, private hospitals in Mombasa County should strengthen adherence to regulatory requirements and internal policies by continuously updating compliance protocols and providing staff training on the latest standards, incorporating regular compliance checks and audits into the reporting process to ensure ongoing adherence, thereby enhancing financial performance and overall organizational resilience.

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