

Sustainability Management Control Adoption and Sustainable Performance of Healthcare Supply Chains in Times of Crisis

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Abstract : Although sustainability management control (SMC) systems provide information that enhances corporate sustainability decisions, reviews on the SMC implications for sustainable supply chains (SCs) demonstrate a wide research gap, particularly the sustainability performance of healthcare SCs in unusual times. This study provides preliminary empirical evidence on the level of SMC adoption and the decision-making implications for the Tripple Bottom Line (TBL) principles of SC sustainability of Ghanaian public healthcare institutions (PHIs). Using a sample of 226 public health managers, the results show that sustainable formal control has a positive and significant impact on economic sustainability but an insignificant effect on social and environmental sustainability. In addition, a positive relationship was established between informal controls and economic and environmental sustainability but an insignificant relationship with social sustainability. Although the findings highlight the prevalence of the SMC system being prioritized over regular MCS in crisis situations, the MCSs are inadequate in promoting PHIs' sustainable behaviours in SCs. It also provides little empirical evidence on the effective enhancement of the TBL principle of SC sustainability perhaps because the SMC is in misalignment with the TBL principle in crisis situations. Thus, in crisis situations, PHIs need to redesign their MCSs to support the integration of sustainability issues in SCs.

Keywords : sustainability management control, informal control, formal control, sustainable supply chain performance

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