

# ÜST DÜZEY YÖNETİCİLERİN ÖZELLİKLERİNİN PERFORMANS ÖLÇÜMLERİNİN KULLANIMINA İLİŞKİN ETKİLERİ: ANTALYA'DAKİ OTELLERDEN BULGULAR

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## ÖZ

Son zamanlarda, yönetim muhasebesindeki gelişmeler konaklama endüstrisindeki araştırmacıların, uygulamacıların ve akademisyenlerin ilgisini çekmiştir. Yönetim muhasebesi teknikleri yeterli akademik ilgiye sahip olmasına rağmen, bu tekniklerin benimsenmesinde etkili olan faktörler ile ilgili çalışmalar hala yetersizdir. Bazı işletmelerin bu teknikleri benimsemesinin ve kullanmasının, diğerlerinin ise benimsemeyip kullanmamasının nedenleri belirli koşullu faktörlere bağlıdır. Bu nedenle bu çalışmada; üst düzey yöneticilerin özelliklerinin, yenilikçi yönetim muhasebesi araçlarından biri olan entegre edilmiş performans ölçümünün kullanımına ilişkin kurumsal kararlar üzerinde nasıl bir etkisi olabileceğini açıklamaya ve test etmeye çalıştık. Bu çalışma, üst düzey yöneticilerin özellikleri olan yaş, eğitim ve örgütsel görev süresinin, entegre edilmiş performans ölçümünün kullanımındaki rolünü belirleyerek, konaklama ve yönetim muhasebesi literatürüne katkıda bulunmaktadır. Antalya'da bulunan elli otel işletmesinde yapılan ampirik araştırma verilerinin kullanımıyla hipotezlerimizi test ettik. Ön korelasyon sonuçlarımız genel olarak hipotezlerimizi desteklemektedir.

**Anahtar Kelimeler:** Entegre edilmiş performans ölçümü, Üst düzey yöneticilerin özellikleri, Durumsallık teorisi, Oteller

**Jel Kodları:** M0, M1, M4

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**THE IMPACT OF TOP MANAGERS' CHARACTERISTICS ON THE USE OF PERFORMANCE  
MEASURES: EVIDENCE FROM HOTELS IN ANTALYA**

**ABSTRACT**

Recently, management accounting developments have been encapsulated the attention of researchers, practitioners and academics in the hospitality industry. Even though these management accounting techniques have received much academic interest, studies regarding influential factors on the adoption of these techniques are still meagre. The reason of why some businesses adopt and use these techniques and others do not depend on the specific contingency factors. Therefore; in this study, we tried to explain and test as how top managers' characteristics may have an impact on the organizational decisions with respect to the use of one of these innovative management accounting tools, namely is called integrated performance measurement. This study contributes to the hospitality and management accounting literature by determining the role of top managers' characteristics in terms of age, education and organizational tenure in the use of integrated performance measurement. We test our hypotheses using empirical survey data which was conducted on a sample of fifty hotel firms in Antalya, Turkey. Our preliminary correlation results are generally supportive of our hypotheses.

**Keywords:** Integrated performance measurement, Top managers' characteristics, Contingency theory, Hotels

**JEL Codes:** M0, M1, M4

## INTRODUCTION

Today's intense market competition leads many academics and practitioners to focus on the contemporary performance measurement techniques for performance evaluation. Especially, new performance measurement tools have been developed as a result of insufficiency of traditional or financial-based performance measurements. These contemporary performance measurements involve both financial and non-financial performance measures and enable better organizational performance (Bedford, Brown & Sivabalan, 2008; Braam & Nijssen, 2004; Gosselin, 2005; 2011; Hoque, 2004; Kaplan & Norton, 1992; Lee & Yang, 2011). This is because financial measures provide historical performance information and focus on short-term successes however, non-financial measures provide prediction about the likelihoods of future performances and consider long-term success of an organization which is very critical for their survival in a highly competitive environment. Although performance measurement has aroused academic interest and being extremely researched in the literature, research is still ongoing about why some businesses implement specific performance measurement tools and others do not. Considerable studies have tried to explain this situation with contingency theory (Chenhall 2003; Hoque, 2004; Pavlatos 2010, 2012; Sharma 2002). According to contingency theory, there is no unique structure that best suits all organizations under all conditions rather each company has a responsive structure to its specific conditions namely its external and internal contingencies (Abdel-Kader & Luther, 2008; Chenhall, 2003; Pavlatos, 2010, 2012; Uyar & Kuzey, 2016). These external and internal contingency factors such as strategy, perceived environmental uncertainty, market orientation etc. influence design and application of organization's ideal management accounting approach. Hence this theory provides understanding of these factors which have an impact on the use of different management accounting practices (Abdel-Kader & Luther, 2008; Chenhall, 2003; Uyar & Kuzey, 2016). At this point, Chenhall (2003) pointed that organizations need to adopt a performance measurement system that comply with the circumstances in which organizations are being operated. However, literature clearly has been received scant attention in terms of impact of contextual factors on performance measurement (Bourne, Kennerley & Franco-Santos, 2005). Another point that reviewed literature showed is the need to gain more understanding about management accounting system formation and contingent variables in the service companies of which account for majority percentage for the contribution to world economy (Auzair & Langfield-Smith, 2005; Chenhall, 2003; Sharma, 2002). There have been some studies of which their empirical findings offer valuable information with respect to contingency framework and performance measurement. To illustrate, Gosselin (2011) made an investigation to extract the relationship between contingent factors (structure, strategy and environmental uncertainty) and use of performance measurement system. Also, Hoque (2004) determined the mediating role of use of performance measurement system between strategy,

environmental uncertainty and organizational performance. Even though several studies sought the relationship between specific contingency factors and application of management accounting tools, Naranjo-Gil, Maas and Hartmann (2009) underlined the lack of research regarding the effect of individual managerial differences on the application of management accounting tool. Together with this point of view, it is worth mentioning the growing interest in the practices of hospitality management accounting (Pavlatos & Paggios, 2008, 2009). To our knowledge, some studies have been examined impact of managerial differences on different types of management accounting practices in hospitality industry (Pavlatos, 2010, 2012), but none of them considered integrated performance measurement approach. Thus, the purpose of this paper is to examine the effect of top managers' characteristics on the use of integrated performance measurement in the hotel industry. We propose that personal differences in terms of age, organizational tenure, and education among top managers are determinant of integrated performance measurement usage in hotel organizations.

Our study contributes to the hospitality and management accounting literature with respect to use of integrated performance measurement approach in a service industry, particularly five-star hotel firms by considering contingency theory. We increased our understanding that adopting integrated performance measurement is also influenced by top managers' characteristics. Our results showed that top managers' characteristics particularly age and education are the determinants of use of integrated performance measurement.

The remainder of this paper is organized as follows. Section 2, reviews the literature and develop research hypotheses about the relationships between top managers' characteristics and the use of integrated performance measurement approach. Section 3, analyzed the research methodology used. Section 4, presents the findings of research. Last section presents conclusions, limitations and directions for future research.

## **1. LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT**

According to the Kollberg, Elg and Lindmark (2005: 98), "Performance measurement is a process of collecting, computing and presenting quantified constructs for the managerial purposes of following-up, monitoring and improving organisational performance". Today's intense competition lead many businesses to be interested in and adopt new performance measurement techniques such as customer accounting, non-financial performance measurement etc. The reason of adopting and applying these new performance measurement tools is traditional accounting techniques are not sufficient anymore because they measure business performance only with financial indicators and they have a historical focus. They leave business society unclear about future value generations because they do not measure other critical performance areas such as customer satisfaction, employee development and training etc. which can be measured through non-financial measurements. That is to say, these non-

financial measures are predictive of organizational performance outcomes in the future; which is considered very important for organizational achievements.

One of these innovative tools is integrated performance measurement. The integrated performance measures involve both financial and non-financial performance indicators; have focus on both short-term and long-term performance achievements. This is one of the important innovative techniques in the literature both for manufacturing and service industry. Recently, hotel industry faces with greater uncertainty because of intense competition, technological developments and continuous changes in the customer needs and preferences. Furthermore, compared to the manufacturing industry, production and consumption of goods and/or services take place at the same time in the hotel industry (Auzair & Langfield-Smith, 2005; Sharma, 2002). When these are considered, it is essential for hotel industry to provide low costs, high quality services to the customers which result in customer satisfaction and good performance outcomes. According to aforementioned conditions, it is apparent that measuring hotel performance only with financial performance indicators are not sufficient in today's complex business environment. Therefore, considering the use of integrated performance measurement is a necessity for hotels. However, the extent of use of performance measurement techniques differ in different businesses and this is still an ongoing research issue. A number of studies have tried to explain this issue based on a contingency theory. According to the contingency theory, there is no unique structure that best suits all organizations under all conditions instead each company has a responsive structure to its specific conditions namely its external and internal contingencies (Abdel-Kader & Luther, 2008; Chenhall, 2003; Pavlatos, 2010, 2012; Uyar & Kuzey, 2016). These external and internal contingency factors have an impact on firm's need to change the management accounting practices. Regarding this, Chenhall (2003) emphasized that organizations need to adopt a performance measurement system that comply with the circumstances in which they are being operated. Many studies have been done by considering different contingency factors such as organization size, age, competition, so on. Hence it can be said that, the level of integrated performance measurement used in organizations varies according to the contingency factors. Studies have investigated influence of contingency factors on different types of management accounting practices in the hotel industry. For example, Sharma (2002) examined the effects of perceived environmental uncertainty, structure and size on the budget system characteristics. Besides, Gosselin (2011) determined the association between contingent factors (structure, strategy and environmental uncertainty) and use of performance measurement systems in manufacturing firms. Another contingent factor is the characteristics of top managers who are responsible from organizational decisions so they are effective on the implementation of the new management accounting tools. Naranjo-Gil and Hartmann (2006) examined impact of management accounting systems' use on the relationship between top management teams and strategy

implementation. In a subsequent year, authors did another study that determines how heterogeneity of top management team influences strategic change and also looked at this relationship through mediator role of management accounting system (Naranjo-Gil & Hartmann, 2007). However, these two studies considered managerial characteristics at the team level and little is known about how individual managerial differences affect different type of management accounting practices (Naranjo-Gil et al., 2009; Pavlatos, 2010, 2012). To illustrate, Naranjo-Gil et al., (2009) investigated the effect of chief financial officers (CFOs)' characteristics on the use of innovative management accounting systems in the public hospital sector. What is more, Pavlatos (2012) sought how CFOs' characteristics, firm age, and quality of information technology affects the extent of use of cost management systems for decision making, control and performance assessment in hotel firms. From these point of views, we are expecting top managers' commitment for the application of new management accounting practices.

The purpose of research at hand is to understand the influence of individual top managers' characteristics on the use of integrated performance measurement with a sample of fifty hotel enterprises in Antalya, Turkey. Even though some of the related studies have been conducted in hotel industry, they are still meagre. These studies investigated more traditional techniques such as activity-based costing, cost management systems. However in our study we consider integrated performance measurement which is more appropriate performance measurement in a hotel setting. We believe that, non-financial performance measures deserve attention as much as financial ones, especially in hotel industry where human interaction intensively takes part in the service process. In addition, previous studies examined the influence of CFOs' characteristics on the use of different management accounting techniques due to their expertise about accounting practices; whereas the effect of top managers' characteristics on the use of integrated performance measurement in the hotel industry remain unclear. Therefore, in this study we consider top managers instead of CFOs because in Antalya hotels, top managers are the ones who are most knowledgeable, appropriate and also responsible from implementing the performance measurement techniques. Thus, objective of this study is to examine how top managers' characteristics in hotel organizations have an impact on the organizational decisions with respect to the use of integrated performance measurement that has not been researched in the hotel industry. We will test the role of top managers' characteristics in terms of age, education and organizational tenure which we believe that they are influential on the use of integrated performance measurement. In this way, this research is to add to the limited body of knowledge with respect to use of integrated performance measurement approach in service industry, particularly five-star hotel firms by considering contingency theory.

According to the extant literature, demographic characteristics are influential in the decision making of managers which subsequently lead to organizational outcomes (Naranjo-Gil & Hartmann, 2007; Naranjo-Gil et al., 2009; Young, Charns & Shortell, 2001). With respect to this, studies showed that managerial characteristics have an impact on the design and utilization of management accounting

systems (Naranjo-Gil & Hartmann, 2006; 2007; Naranjo-Gil et al., 2009; Pavlatos, 2010, 2012; Young et al., 2001). These characteristics are age, organizational tenure, and education.

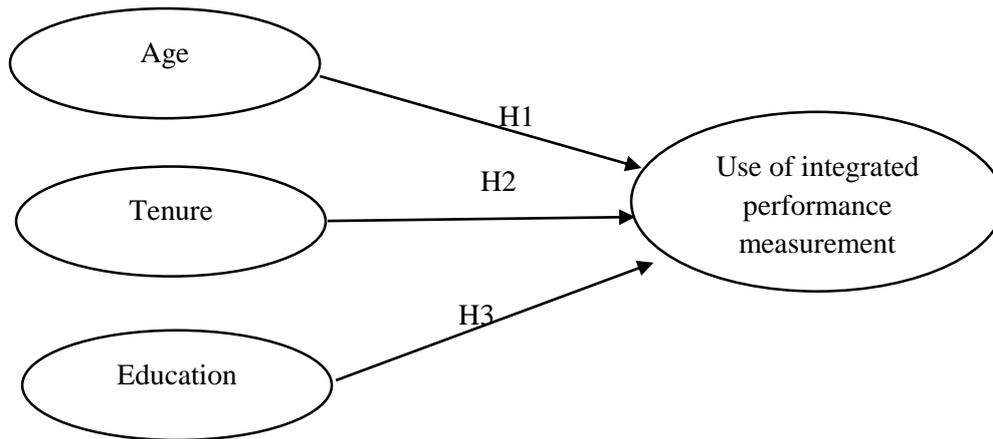
To begin with, empirical studies revealed that manager's age is negatively associated with innovative management accounting practices (Naranjo-Gil et al., 2009; Pavlatos, 2010, 2012; Young et al., 2001). This negative relationship can be explained as the age increases, motivation to adopt innovative management accounting practices decreases. Usually older managers are not able to assess new ideas quickly and to take these ideas effectively into consideration while deciding. They are not flexible and open to change. Regarding this, very earlier Wiersema and Bantel (1992) stressed that there is a negative linkage between increased age and being receptive to change and flexibility. An empirical study done by Pavlatos (2010) in Greece hotels demonstrated that age has an effect on the CFOs' use of activity based costing as younger CFOs tend to utilize more from activity-based costing. Author also stated that while older CFOs have more traditional accounting systems approach, younger ones are more adoptive to the innovative management accounting systems; this is because unlike older CFOs, younger ones have recent contemporary accounting education (Pavlatos, 2010). What is more, Naranjo-Gil et al., (2009) specified the negative relationship between age of managers and innovative management accounting systems. Pavlatos (2012) explored negative significant association between the age of CFO and cost management systems' use.

In addition to this, considerable studies have found the negative relationship among organizational tenure and management accounting practices (Naranjo-Gil et al., 2009; Young et al., 2001). According to these studies the point is that once managers stay longer in a particular organization, they form their day-to-day works, social networks and their power therefore they are not supportive of organizational changes and innovations even the results benefit to the organization (Naranjo-Gil et al., 2009). In contrast, tenure of CFOs was not found as a significant demographic factor in terms of its effect on the use of activity based costing (Pavlatos, 2010). In his subsequent research in 2012, an author come up with a result which indicates no significant relationship between organizational tenure and the extent of cost management systems utilization (Pavlatos, 2012). These inconsistent findings lead us to propose second hypothesis stated below.

Last but not least, education is another demographic characteristic which affects managers' decision making (Naranjo-Gil et al., 2009; Pavlatos, 2010, 2012). With respect to this, Naranjo-Gil et al., (2009) said that "Although most CFOs will have received at least some education in the fields of accounting and finance, they will differ with regard to the extent to which their educational career has prepared them for operational work" (p.676). A study displayed that launching management accounting innovations depend on professional development of management accountants (Emsley, Nevicky & Harrison, 2006). Besides, business-oriented education of CFOs in Greece hotels lead them to being more

open to changing accounting systems and thus become closer with the use of activity-based costing (Pavlatos, 2010). Moreover, Pavlatos (2012) found out that utilizing cost management systems is significantly positively linked with education of CFOs.

Top Managers Characteristics:



**Proposed Conceptual Model.**

As a result of the above discussions, we propose and test the following hypotheses:

H1: There is a negative relationship between the top manager's age and the use of integrated performance measurement.

H2: There is a negative relationship between the top manager's organizational tenure and the use of integrated performance measurement.

H3: There is a positive relationship between the top manager's education and the use of integrated performance measurement.

**2. RESEARCH METHODOLOGY**

In our study, the target population was hotels in Antalya, Turkey. We chose to examine hotel industry in Antalya as this sector has an important position in Turkish economy. A survey was employed to gather information regarding characteristics of top managers in terms of age, education, organizational tenure and the use of integrated performance measurement in Antalya hotels. The sample were drawn from top managers of five-star hotels. The reason that we only involved the top managers in our study is they are the most knowledgeable and related people with the organizational performance

measurement in Turkish hotel sector, so providing us reliable answers. We distributed and collected replies from fifty respondents within two weeks period, and we did not have any missing data. Respondents were asked to fill out survey considering their hotels. Characteristics of top managers were measured using three items; age, education, organizational tenure. They were kindly asked to respond their demographic data in terms of age, tenure and education. Use of integrated performance measurement were measured using 33 items based on scale 1=highly dissatisfied to 5=highly satisfied.

**Table-1:** Correlations of the Study

Variables	1	2	3	4
1. Age	1			
2. Organizational Tenure	.074	1		
3. Education	.076	.025	1	
4. Use of Performance Measures	-.345*	-.053	.576**	1

Note: Correlation is significant at the \*\*< 0.01 level (2-tailed).

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

### 3. RESEARCH FINDINGS

To begin with, descriptive statistics of our study indicated that 76% of respondents were male. 50% of the managers aged between 38-47. 34% of respondents own postgraduate degrees. We did a correlation analysis. According to our correlation results, age was found negatively significantly related with the use of integrated performance measurement ( $r = -.345$ ,  $p < 0.05$ ). Thus our first hypothesis was supported. On the contrary, we could not find a significant association between managers' organizational tenure and the use of integrated performance measurement ( $r = -.053$ ,  $p < 0.05$ ). Therefore, our second hypothesis was rejected. In addition, managers' education was found statistically significant ( $r = .576$ ,  $p < 0.01$ ) which means there is a positive significant association between education of managers and the use of integrated measurement, supporting our third hypothesis.

### DISCUSSION AND CONCLUSION

This study empirically examined characteristics of top managers in a five-star hotel setting in Antalya. The results demonstrated that except organizational tenure, age and education of managers have an impact on the use of integrated performance measurement. Our results are in line with other studies about managers' age (Naranjo-Gil et al., 2009; Pavlatos, 2010, 2012). For instance, Pavlatos (2012) explored negative significant association between the age of CFOs and cost management systems' use. Younger managers are likely to use more of the integrated performance measurement. On

the other hand, older managers are not able to evaluate new ideas very quickly and consider these ideas in an effective way while deciding. They are not flexible and open to change. Regarding of education, our outcomes support literature (Naranjo-Gil et al., 2009; Pavlatos, 2010, 2012). As an example, business oriented educational background of CFOs in Greece hotels lead to being more open to changing accounting systems and thus become closer with the use of activity-based costing (Pavlatos, 2010). Similarly we found that educated managers become more open to adopt and implement the integrated performance measurement as they believe that this new performance measurement is in the interest of hotels thus they accept to take risks about its application in their hotels. So it is suggested for hotel organizations to hire educated managers for the related positions. Last but not least, top managers' organizational tenure is not found as a significant factor in the use of integrated performance measurement; in contrast with results of Naranjo-Gil et al., (2009)'s study which stressed that when managers stay longer in a particular organization, they form their daily works, social networks and power, therefore they are not supportive of organizational changes and innovations even the results benefit to the organization. Our results are in line with Pavlatos (2010, 2012) who indicated no significant relationship between CFOs tenure and the extent of cost management systems utilization. The reason of this outcome may be explained as organizational or national culture. It is essential for hotels to provide managerial training especially about the organizational culture which facilitates these managers to become more open for the new performance evaluation approaches. To sum, this study revealed that except organizational tenure, age and education influence managers' use of integrated performance measurement.

As a result, our study contributed to the current knowledge regarding the use of integrated performance measurement approach in hotels. We adopted contingency theory in order to understand the effect of top managers' demographic characteristics on the utilization of integrated performance measurement. According to the consequences, it is empirically evidenced that the use of these performance measures is associated with characteristics of top managers in hotels. We particularly focused on the use of integrated performance measurement in the hotel industry which has been received scant attention in the literature. Overall, our results provide evidence for the effective role of individual top managers' characteristics on the use of integrated performance measurement thus provide hospitality management accounting literature for a better understanding of how managerial personalities influence the use of integrated performance measurement usage in hotels.

This study has some limitations and future research directions. First of all, sample size was small and results cannot be generalized. Therefore, it should be replicated with a larger sample size to check if the results are consistent with our findings or not. What is more, we only considered top managers' demographic characteristics as an independent variable. Future studies can incorporate other variables such as information technology, organizational culture and test their effects on the use of integrated

performance measurement in either service or manufacturing context. Another limitation is our responses were collected from top managers which is subject to common method bias. Therefore, in depth studies can be done to understand benefits and problems occurred while using these performance measures. Moreover, this study can be extended to examine organizational performance and may also have a look at the interaction effects among the independent variables which influence the use of performance measures.

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