

The Corporatization of Health Services: An Analysis from the Perspective of Application Theory in the Implementation of Accrual Accounting in Public Hospitals in Mozambique.

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DOI: <https://doi.org/10.47772/IJRISS.2026.10190004>

Received: 10 January 2026; Accepted: 19 January 2026; Published: 13 February 2026

ABSTRACT

This article presents a discussion on the influence of motivational theories on the implementation of the accrual accounting in the hospital corporatization process. Using a methodology that combines descriptive and explanatory research with a narrative literature review, employing search tools such as Google Scholar, PubMed, and the website of the Mozambican Ministry of Health, it was possible to conclude that, within a process of corporatization of health services (CBS), motivational theories (MT), fundamentally those related to health, specifically the Self-Determination Theory (SDT) and the Theory of Protective Motivation and Health Behavior (TPHWB), can be useful in the implementation of the accrual accounting (AC) in Mozambican health institutions when associated with factors such as the leadership skills of managers (whether political or otherwise), the observance of the gap between accounting information and accountability, ambiguous audit processes, and accounting changes in political domains.

Palavras Chave: Corporatization, Motivational Theories of Health, accrual accounting

INTRODUCTION

Public institutions (PIs) are a set of individuals, procedures, and rigid norms that allow for the pursuit of the public interest. However, with the advent of new technologies, the pursuit of the public interest with efficiency and effectiveness requires proper preparation and monitoring from their managers.

In many private institutions (PIs), new management technologies have gained ground compared to PIs, allowing for greater and better results (Rainey & Tech, 2000). However, Public Health Institutions (PHIs), such as Hospitals, due to their nature, that is, they are governmental institutions, financed by public taxes, with the purpose of offering comprehensive medical assistance (curative and preventive) to the population, with management and financing challenges, must seek to understand the required contemporary technological trends. It is in this sense that corporatization proves to be urgent, as it is the trend that has been followed by several countries that achieve success in their management processes, combined with improvements in accounting systems, especially of the accrual accounting (AC).

However, through a narrative literature review using search tools such as Google Scholar, PubMed, and the Mozambican Ministry of Health website, it was possible, through keywords such as "Entrepreneurialization," "Motivational Theories of Health," and "accrual accounting," to find elements that substantiate the understanding of the points to be presented. However, there was a limitation in finding articles that elaborate on the application of AC in Mozambican public and health institutions, which made it difficult to gather more information on the topic. Nevertheless, this was mitigated by using cases from developing countries to globalize the information.

In this context, this article includes the following sequence of notes: in addition to raising the problem of the influence of motivation theory on the implementation of a competency-based accounting system, it lists a discussion of concepts on the entrepreneurialization and privatization of services, and provides support on.

Corporatization of Health Services and its Types, describes the different epistemological approaches of motivational theory and concludes by highlighting how motivational theories, fundamentally those related to health, namely the Self-Determination Theory (SDT) and the Theory of Protective Motivation and Health Behavior (TPHB), can be useful in the process of implementing corporate governance in health institutions.

Problem

The provision of quality, equitable, and flexible healthcare services remains a challenge in Mozambique. When comparing Public Hospitals (PH) and Private Hospitals (PHv), the results show that the main health indicators favor PHv over PH, as illustrated by the data presented in the study by Costa (2015), which compared the outpatient consultation variable of PHv and PH, concluding that clients of the private hospital's outpatient clinics have higher levels of perceived service quality than those of the public hospital. In Mozambique, an article presented by Borde et al. (2023), which evaluated quality indicators such as access, efficiency, and patient satisfaction, showed that the most satisfactory indicators tended to be those of PHv.

Both studies generally describe how the positive performance of HPV is leveraged by the existence of certain management aspects oriented not only towards quality, effective, and flexible care and assistance, but also towards the profitability of the services provided (the so-called corporatization of services).

However, the corporatization of health services in Mozambique, as applied to HP, has often been carried out through sectoral segregation within the hospitals themselves, namely, the creation of personalized services (PS) and personalized care (PC), varying from hospital to hospital. This is the case of the Beira Central Hospital (HCB), whose segregation and/or designation of segregation is PS, and also the Maputo Central Hospital (HCM), whose designation is PC.

However, the business management structure applied to HPV, not only the organizational one, that is, the functional and structural one, which, among other things, includes a Board of Directors (BO), competency-oriented accounting and management by objectives (MBO), but also the less bureaucratic flexibility in decisionmaking, is a crucial element for the efficiency and effectiveness referred to.

Furthermore, many discussions about Businessization and AC focus on structures, laws, technical capacity and compliance, but do not fully explain the motivational mechanisms that shape adoption, persistence and quality of use. Portanto, a contribuição que o presente artigo traz, respalda sobre a criação de um modelo conceptual claro que demonstra como os construtos motivacionais influenciam diferentes estágios da reforma, desde a prontidão e a adoção inicial até o uso rotineiro e a institucionalização.

Therefore, the question raised for this article is: how can the process of corporatization of Central Public Hospitals in Mozambique, through motivational theory, influence the implementation of the accrual accounting?

METHODOLOGY

To classify the methodology, the article bifurcated into approaches, namely, regarding the aims and the means of the study. Regarding the aims, it can be classified as descriptive and explanatory research, on the one hand, because it seeks to describe and explain the aspects considered essential in the process of implementing a Competency Accounting system in Public Administration (CCAP), specifically in the Central Public Hospitals of Mozambique, listing the narratives associated with the premises of Private Hospitals (HPv) that can be added to Public Hospitals (HP), naturally with the necessary adjustments; and regarding the means, it is characterized as bibliographic research, insofar as, on the other hand, through a literature review of relevant articles, using search tools such as Google Scholar, it was possible, through keywords such as "Entrepreneurship", "Motivational Theories of Health", and "Accrual Accounting", The article aimed to find articles that allowed for the exploration of themes related to the subject. Thus, by combining the two approaches, the article focuses on 7 complementary titles. The first title contemplates the discussion of concepts inherent to Entrepreneurship; subsequently, the second, third, and fourth titles seek to explore the theme of Entrepreneurship and Privatization of services, and their differentiation, making a descriptive and explanatory leap on the Entrepreneurship of Health Services and the Entrepreneurship of Health Services in Africa. In the fifth, sixth, and seventh titles, the reflection revolves around Entrepreneurship, highlighting health services, in this case, in Central Hospitals.

Corporateization

Discussion of Concepts

According to Fleischer et al. (2024), citing Alford and Friedland (1985), corporatization involves a mixture of principles from two institutional orders: hierarchical bureaucracy and the market. This distinction between two institutional orders also helps to identify the main factors behind the structural choices associated with corporatization, as they provide connotations about how these choices occur.

In the first model, Fleischer et al. (2024) argue that the State is seen as a rational actor, capable of (re)designing the institutional fabric of the public sector, and corporatization is a conscious effort to use market principles in order to achieve managerial or political objectives.

The approach presented leads us to reflect on the use of the word "Empresarialization," when trying to understand the points of its insertion within the organization. For this reason, it is presumed that the State, as a market agent, possesses sufficient capacity to seek among alternative organizational forms and implement those with the greatest expected utility (Christensen et al., 2020; cited in Fleischer et al. (2024).

From this perspective, corporateization only occurs if and when the resulting corporate organization allows governments to achieve their objectives. Therefore, corporateization requires considerable political action and seeks to reap various benefits from the market and its production of goods or services valued by citizens.

It is in this context that the role of the State is once again called upon, as it must not abdicate the need to maintain control over essential public functions and, by extension, over the market where goods and services are exchanged, which does not necessarily mean that its control should be restricted and inoperative to the social interest.

In short, in this organizational model, Entrepreneurship is an expression of efforts toward the political organization of markets. Furthermore, it is likely to be shaped by the (constantly changing) preferences regarding state-market relations that political actors hold, particularly with respect to the expected utility of adopting market-inspired organizational forms in the public sector.

Having narrated this, we call upon McDonald's (2016) reflection, which refers to entrepreneurship as service agencies that are owned and operated by the state (local or national), but which function independently of the government. They generally have their own legal personality and an independent board of directors, with all resources financially protected from the government and other state agencies.

It is designed to allow for performance comparisons of different government agencies through the use of standardized measurement criteria. Much of this comparative evaluation is monetized (McDonald, 2016).

Based on the points raised by McDonald, Christensen et al., a common denominator emerges, which is the State, that is, there is an understanding that the role of the state in the process of implementing corporatization is crucial, measured by its legislative and regulatory responsibility.

In this regard, political responsibility is defined as the transfer of control rights to institutional managers, as argued by Cambini et al. (2009), who state that corporatized institutions represent a hybrid form between state-owned and private companies and that the transfer of control rights from politicians to managers occurs independently of pure privatization. Primarily, it implies a change in property rights and the potential introduction of incentives for manager performance, which necessarily involves changes in legislation.

According to Cambini et al. (2009), politicians continue to exercise their rights of control over companies through regulation, but no longer through the direct provision of public services.

Therefore, the above statement once again draws attention to the need for the depoliticization of the management process, focusing on efficiency and effectiveness using corporatization.

Understanding the relationship between corporatization and investments in management and administration, which necessarily involves bringing together all the components of motivation, improvement of standards, and

the consequences of these investments for performance and how it can be adjusted to the contextual realities of each institution, is fundamental (Veronesi et al., 2023). Therefore, for Cambini et al. (2009), citing (Shleifer and Vishny, 1994; Stiglitz, 2000), it can allow for a more general overview of the entire corporatization system, as it is a potentially effective way to improve efficiency, regardless of the area of activity.

The above statement calls for reflection on other aspects associated with a minimally genuine understanding of corporatization, as highlighted by Andrews et al. (2020), when they argue that the creation of companies by local governments to provide public services (or corporatization) is an example of systemic public entrepreneurship that is popular throughout the world, and they also emphasize the importance of the motivation process for its achievement.

Therefore, in order to have a greater understanding of the aspects to be included in the institutional corporatization process, it is necessary to observe the following financial, socioeconomic, political, and managerial variables: reductions in grant revenue; dependence on grants; long-term debt as a percentage of revenue; debt service as a percentage of revenue (financial); population density; deprivation; Party control (political); administrative intensity; term of office of the executive director; and term of office of the financial director (managerial) (Andrews et al., 2020).

Therefore, as can be inferred from the statements above, the structure of corporatization requires organization and the creation of indispensable conditions such as those previously mentioned. For this reason, institutions must prepare themselves to allow the corporatization process to materialize.

Corporatization and Privatization of Services

xxShirley (1999), 26 years ago, stated that corporatization works best in combination with ownership and other reforms of government contract analysis with public managers, private managers, and private owners, as contracts with private managers and owners performed better than contracts with public managers, in part because the property rights of the former gave them a greater share in the results.

Therefore, it is consistent to state that the corporatization of public services requires the support of private tools that best suit the primary objectives of the institutions, without neglecting government participation, as McDonald (2016) points out, governments around the world are increasingly resorting to the use of independent and state-owned utility companies to provide essential services such as water and electricity. Not all of the corporatization process promotes commercialization; however, the discussion of independent public services that have managed to resist market pressures and have developed in directions more geared towards equity has followed a scope for non-commercialized corporatization. But given the expansion of this organizational model, it is important that we understand both its limitations and its potential, particularly in low-income countries in the Global South, where service gaps are large and equity is a major challenge.

However, the limitations to its implementation, especially of non-commercialized corporatization, that is, the kind that generates the social benefits it seeks without, however, imposing additional costs on institutions, should not be the reason for non-implementation.

It is because of this elucidated fact that Alonso et al. (2020) insist on the idea that corporatization is possibly as important as privatization with regard to public service reform and continues to be an under-researched topic in Public Administration.

Therefore, due to its limited research, understanding its implementation in public administration leads us to analyze neoliberal entrepreneurship, which, according to McDonald (2016), places market-based operational mechanisms at the center of the entrepreneurship model, pressuring managers to use market-oriented signals, such as prices and interest rates, as primary factors in their decision-making. The financial result of an independent public service company is not the only performance criterion employed in these cases, but it is a crucial factor in planning and evaluation, with managers frequently remunerated or incentivized according to the institution's surplus/deficit, with market-based salaries used to attract the best employees.

Consequently, considering all the above assumptions, a question for reflection and analysis arises: what differentiates corporatization from privatization?

Privatization is often portrayed as an alternative, sometimes conflicting, strategy to reform under state ownership (...) it is defined as the sale of state assets, that is, a company ceases to be state-owned when management control (measured as the right to appoint managers and the board of directors) passes to private shareholders (Shirley, 1999).

Over the years, its conceptualization has taken on other perspectives if one considers the statements of Oum et al. (2006), who argue in the following terms: privatization is the process of managing a company by bureaucrats who maximize an objective function that is a weighted average of social welfare and their personal agenda, for the purpose of maximizing profit.

Moreover, a similar approach was brought by Estrin and Pelletir (2018), who stated, in general, that in developing countries, there is a more cautious and nuanced reflection on privatization, since private property alone is no longer considered to be an automatic generator of economic gains.

Furthermore, the same authors add that preconditions (especially regulatory infrastructure) and an adequate privatization process are important to achieve a positive impact. These preconditions include a list that often represents a challenge in developing countries: well-planned and sequenced reforms; the implementation of complementary policies; the creation of regulatory capacity; attention to poverty and social impacts; and effective public communication.

Privatization now appears to be accepted as a legitimate – often essential – tool of state governance by most of the world's more than 190 national governments (Megginson, 2010).

Whereas corporatization is summarized as a process in which a public service is managed as a process whose mentality, methods and objectives are focused on efficiency, largely resulting in profit, without neglecting its social role.

Corporateization of Health Services

According to Bhattacharya (2025), the beginning and development of the corporatization of health can be summarized as the Cold War crisis, Mahler's prominence at the WHO, the utopian goal of "Health for All," and a nonspecific methodology.

However, Hardinga and Alexander (2000) already pointed out approximately 25 years ago that the large investment made in the last 30 years has made the hospital sector the largest category of expenditure in the health system in most developed and developing countries. In these countries, hospitals continue to be a crucial link for health, providing advanced and basic care to the population.

Nevertheless, for developing countries, they are often the "last resort" provider for the poor and seriously ill. While it is evident that hospitals play a fundamental role in ensuring the provision of health services, there is much less consensus on how to improve the efficiency and quality of care provided, especially in public hospitals where resources are scarce. It is within this context that hospital autonomy, corporatization, and even privatization are increasingly being considered and applied to improve the performance of health services.

It can be inferred that, although there was already a concern to place hospitals at a sustained and sustainable level of profitability, the process of corporatization stands out as a key element for this desire. Therefore, the dynamics of the health market in which the services are inserted must be considered.

This is in line with the argument of Salmon and Thompson (2021), who emphasize that a market ideology is so ingrained in society that it is often automatically suggested that corporatization is a preferred "solution" for numerous sectors and other municipal activities.

An American study by Iqvia (2018a, 2018b), cited in Salmon and Thompson (2021), showed that the characteristics of corporatization range from hospitals to the security home sector (which has been predominantly for-profit owned).

Other elements associated with the corporatization of American hospitals and nursing homes were substantiated by Hover (2022), when referring to the position of the American College of Physicians, according to which financial profit in medicine, identified as its primary concern, was corporatization in the healthcare market.

Therefore, in countries where the experience of corporatization in healthcare has been successful, this knowledge allows for references that can leverage implementation in other countries (both developed and developing). For this reason, Hover (2022) states that although there are exceptions, the introduction of corporatization in hospitals has evolved from individual local hospitals operated by community councils to large healthcare systems with central corporate governance over the last three decades.

Meanwhile, corporatization is understood to be a process of consolidating independent parts of the healthcare business into vertical and horizontal business structures with varying degrees of central corporate decisionmaking versus local autonomy (Hover, 2022).

Because of that, the reason here is the observation of a constant process of social intervention in the process of the corporatization system, that is, focusing on profitability, without neglecting the social component, alluding to all the social and commercial determinants of health as defended by Bhattacharya (2025), when drawing attention to the materialization of the commercial determinants of health through the "Corporatization of health", as being the glaring proof of social deviation, prioritizing profit.

Then, this is a major disadvantage of the implementation of the Corporatization of health, which should not be ignored, as Columbano and Biondi (2023) also point out, regarding the arrogance of top health management, in ignoring not only the possible challenges of implementing professional corporatization, but also the resistance to initiating implementation.

Another experience worth highlighting in the process of implementing corporatization is Hong Kong, where until 1990, government hospitals were directly managed and financed by a government department, the Department of Hospital Services (formerly called the Department of Medical and Health Services) (Yuen, 1993).

Yuen (1993) adds that the benefits of the corporatization of health services were as follows: (1) Greater flexibility, especially in dealing with personnel issues such as salary scales, hiring and firing, and the use of fulltime staff; (2) Better integration of government and subsidized hospital services, which helped increase occupancy rates in subsidized hospitals and reduce overcrowding in some regional government hospitals, and allowed for increased staff morale in subsidized hospitals by equalizing their compensation package with that of their private counterparts; (3) Greater participation of other important stakeholders in the health system (besides the government), such as voluntary organizations, professional bodies, academic institutions, and community groups—through participation in the Hospital Authority and its committees; and (4) Incentives for better management through decentralization and financial independence at the Hospital Authority level, and decentralization and financial autonomy at the hospital level.

Therefore, it is worth recalling that corporatization in the health sector has been an important trend worldwide in the last quarter century, as part of the broader New Public Management movement (Brusati, 2018), for these and other reasons, the general logic behind the corporatization movement is the premise that the performance of public sector institutions can be improved by granting more autonomy to senior executives, provided that adequate accountability mechanisms are in place. This shift toward greater autonomy has had different characteristics in different countries and in different sectors, and has received different names, including "autonomization" and also "privatization," but the hallmark of this approach is that ownership remains in the hands of government entities: what changes is the legal status, usually along with a revised regulatory framework and new funding standards designed to reward "results" (Pollitt & Bouckaert 2000, cited in Brusati, 2018).

The health sector has been one of the main candidates for corporatization, in part because the standards of service delivery in some parts of the sector that are more visible to the general public (e.g., hospitals and polyclinics) do not differ much from those of industrial companies. In fact, private health service providers have existed under

the legal status of companies for decades, especially in countries where the sharing of financial resources for health is ensured by health insurance companies rather than the State (Saltman et al. 2011, cited in Brusati, 2018).

Consequently, the corporatization of healthcare becomes a sensitive issue, whose analysis and implementation must scrupulously consider aspects related to human care. In this sense, experiences from places that can serve as examples of success should be explored and developed. For example, in Italy, the National Health Service (SNS) has accumulated twenty-five years of experience with corporatization, which was determined by presidential decrees issued in the early 1990s.

The Italian experience was useful for Kazakhstan, for the USSR, and could be useful for Mozambique, considering the following reasons: First, public management reforms in continental Europe have distinct characteristics compared to similar reforms in Anglo-Saxon countries, largely due to different administrative traditions derived from reliance on civil law rather than common law.

Second, until the 1991-1993 reforms, most Italian healthcare providers were directly controlled and financed by a large number of small local entities. Last but not least, as a consequence of the second point, local politics had a significant influence on decision-making.

Therefore, the Empowerment reforms evolved based on efforts to mimic the structure and efficiency of private corporations while ensuring that social objectives remain emphatic through public ownership (Hardinga and Alexander, 2000).

Hospitals are a highly complex sector, as they involve actions that require greater care and human attention. Therefore, a corporate-owned hospital is much more of a residual beneficiary than an autonomous hospital, since it can retain excess revenue but is also responsible for losses. This responsibility arises on three fronts: direct hierarchical control, financing/payment, and regulatory responsibility.

The corporatization of healthcare services in Africa

Regarding the process of corporatization in Africa, there is fifty years of literature on the subject, and often some publications make reference to it, as is the case with the article published by Mutabingwa (2015), which states that, in the African context, the understanding of corporatization follows a concept that derives from an analogy between the government of nations or states and the governance of corporations.

In a similar line of reasoning, Abdelaleem (2017) argues that the corporatization of public hospitals in Africa is a tool that can fit into the new reform program that states intend to implement. However, the main challenge for implementation is the high percentage of poverty and its dependence on government hospitals to obtain quality health services. Portanto, devido a forte dependência e pobreza exacerbada os países Africanos tem tido dificuldades em implementar um processo de empresarialização orientada a observância de determinantes sociais, concentrando-se sobremaneira em Determinantes comerciais.

This fact is confused with the intervention of Non-Governmental Organizations (NGOs) that provide various public health services, delaying the real sustainability of health services.

Therefore, the above view is supported by Kalantzis and Cope (2003), who state that in many sub-Saharan African countries characterized by extreme poverty, social movements in the form of NGOs emerge due to learning incapacities and the structural lack of responsiveness of established institutions. Although they meet a vital development need in these countries, the high dependence of NGOs on support from bilateral agencies forces them to oscillate between ethical convictions and a logic of efficiency, making them vulnerable to the agendas of political actors. The logic of efficiency often requires the adoption of a mode of "professionalization" prescribed by the funder, which sometimes conflicts with the mode of professionalism adopted by the NGO.

Considering and associating African entrepreneurship in the public health sector with the increase in the AC proves challenging; therefore, understanding motivational theories as potential influences is fundamental, and this is what the following item proposes to address.

Motivational Theory

Different epistemological approaches

According to Heidler et al. (2023), motivation derives from the Latin term "movere" (to move). Motivation is one of the most important reasons for individuals to move forward in the pursuit of a specific goal. In classical literature, an individual's concerns about motivation are strictly separated into goals that one wishes to achieve in the work environment and goals that one wishes to achieve in private life. This has resulted in the fact that the individual's motivation in their personal life and the motivation of employee performance have been viewed and referred to as two independent topics.

And so, the individual's motivation in their personal life and the motivation of employee performance are concomitant, yet integrating a set of elements that substantiate better organizational productivity.

Maslow's (1943) theory of human motivation derives more directly from clinical experience.

It draws attention to the observance of some fundamental aspects, namely:

1. The integrity of the organism must be one of the pillars of the theory of motivation.
2. The hunger drive (or any other physiological drive) was rejected as a central point or model for a definitive theory of motivation. Any drive that is somatically based and localizable proved to be atypical, not typical, in human motivation.
3. It emphasizes and focuses on ultimate or basic objectives, rather than partial or superficial objectives, on ends rather than means to achieve those ends.
4. Human needs are organized in hierarchies of prepotency. That is, the emergence of a need generally depends on the prior satisfaction of another, more prepotential need.
5. Motivation theory is not synonymous with behavior theory. Motivations are only one class of determinants of behavior. Although behavior is almost always motivated, it is also almost always determined biologically, culturally, and situationally.

Maslow further argues that physiological needs, which are generally taken as the starting point for motivation theory, are the so-called physiological drives.

Safety needs, if physiological needs are relatively well satisfied, then a new set of needs arises, which we can broadly categorize as safety needs. They can serve as the almost exclusive organizers of behavior, recruiting all the organism's capabilities to their service, and we can then describe the entire organism as a safety-seeking mechanism.

The needs for love: if physiological and safety needs are reasonably satisfied, then the needs for love, affection, and belonging will arise, and the entire cycle described above will repeat itself with this new center. Now the person will intensely feel, as never before, the absence of friends, a boyfriend/girlfriend, a spouse, or children. They will yearn for affectionate relationships with people in general, that is, for a place in their group, and will strive intensely to achieve this goal.

The needs for esteem: all people in our society (with some pathological exceptions) have a need or desire for a stable, firmly grounded, and (generally) high evaluation of themselves, of self-respect or self-esteem, and of the esteem of others. By firmly grounded self-esteem, we understand that which is solidly based on real ability, achievements, and respect from others. These needs can be classified into two subsidiary sets. These are, first, the desire for strength, achievements, adequacy, confidence in the world, and independence and freedom.

The need for self-actualization, even if all these needs are met, we can still often (if not always) expect new discontent and restlessness to develop soon, unless the individual is doing what they are suited for. A musician must make music, an artist must paint, a poet must write, if they want to be truly happy.

Thenceforward, Maslow can be considered the pioneer of the other theories that have emerged, notably Theories X and Y, defended by Kopelman and Prottas (2008), who state that for McGregor, instead of commanding and controlling subordinates, managers should help them reach their full potential.

However, at the base of McGregor's Theory Y are the premises that employees: (1) are not inherently lazy, (2) are capable of self-direction and self-control, and (3) are capable of making important contributions. In contrast to Theory Y, McGregor posited that conventional managerial assumptions (which he called Theory X) essentially reflect an opposite and negative view, namely, that employees are lazy, are incapable of selfmanagement and autonomous behavior at work, and have little to offer in terms of organization.

Thus, the theories advocated by Maslow and McGregor reflect the need to understand the individual, on the one hand, as an individual, and on the other, as an individual employee, with needs that extend beyond their workplace.

Consequently, the present article, in the following section, presents the theories that best fit a process of implementing a AC in health institutions in Mozambique, first providing a more general overview and then a local perspective.

Types of motivational theories

Affiliate Motivational Theory

The Affiliate Motivation Theory, conceived and developed by Yoesoep Edhie Rachmad, offers a comprehensive exploration of the psychological and strategic dynamics that underpin participation in affiliate marketing. Originating from Rachmad's long-term research, initiated in 2016, the theory investigates how motivation, both intrinsic and extrinsic, drives individuals to join, engage with, and succeed in affiliate networks. It reflects a synthesis of behavioral science, digital marketing theory, and organizational psychology (Ishaat, 2023).

In essence, the theory distinguishes two central motivational categories. Intrinsic motivation encompasses personal satisfaction, pleasure, autonomy, and passion for the product or niche. Affiliates motivated by intrinsic factors engage with purpose, creativity, and persistence, finding meaning in the act of marketing itself. Extrinsic motivation, on the other hand, includes financial incentives, recognition, and social benefits, which serve as external reinforcers of engagement. Rachmad argues that while extrinsic motivators initiate participation, intrinsic motivators sustain it, forming the psychological basis for long-term success.

Abstraction Theory in Accounting Sciences

According to Murmann (2014), although researchers often do so subconsciously, every explanation involves choosing a level of abstraction at which the argument develops. The dominant North American research style in Organizational Theory, Strategy, and International Business encourages researchers to formulate their explanations at the highest level of abstraction,

where country-level contextual factors are suppressed or ignored. However, to provide robust explanations for recent developments in China, researchers are drawn to a higher level of contextual specificity. This tension is evident in the article by Child and Marinova (2014). One way to reduce tension is to identify general causal mechanisms that combine in different ways to produce different results, depending on the context. This research strategy is more effective than seeking general and invariable patterns of development across all times and places.

Self-determination theory (SDT)

According to Deci and Richard (2012), when social environments are conducive to autonomy, people within them are likely to be more autonomous, and when social environments are controlling, people tend to be more controlled. It is in this sense that the need arises to understand Self-Determination Theory (SDT) as one of the motivational theories in Health.

SDT is a macro-theory of human motivation that has been applied to change relevant to health. In fact, it may be especially relevant to the health field because it is centrally concerned with autonomous self-regulation, and autonomy is considered an ethical imperative for medicine.

Patrick and Williams (2012) state that SDT is a general theory of human motivation that emphasizes the extent to which behaviors are relatively autonomous (i.e., the extent to which behaviors originate from the self) versus relatively controlled (i.e., the extent to which behaviors are pressured or coerced by intrapsychic or interpersonal forces). It defines motivation as psychological energy directed toward a specific goal.

Underlying the TAD is the fact that psychological aspects are considered as the foundation for greater individual and organizational productivity.

Many theories of human behavior explain the direction of behavior, but do not explain how that behavior is energized. For this reason, the TAD emphasized the importance of motivational quality, in addition to its quantity. It also offered a particularly comprehensive approach to the study of behavior in health through its conceptualization and measurement of autonomy, perceived competence, relationships with others, and its emphasis on the role of the social context.

In fact, the SAD (Stimulus-Determination Theory) is highly relevant to the health field because it is the only theory that has deeply explored autonomy using empirical methods. According to Deci and Richard (2012), the results of several randomized trials that tested SAD appear promising, providing support for the ideas of professionals who support autonomy and patients who become more autonomous in their motivation for change. They add that the trials were important because they suggest ways to improve future studies as a treatment for addictions and have spread to a broader set of health-relevant behaviors. Implicit in this is a sensitivity derived from the person-centered approach, which emphasizes that being receptive to and Recognizing patients' feelings is important for their growth and well-being.

For a healthy implementation of a AC, using TAD, Decia and Ryan (2012) add that their mini-theories should be given great consideration, as they are the so-called long arms of the same, namely:

Cognitive Evaluation Theory

As work progresses, it becomes increasingly necessary to consider the dynamic interaction of autonomy and competence needs in social contexts to explain increasingly complex experimental phenomena, such as the discovery that performance-contingent rewards are given for good performance on a task.

Theory of Causality Orientations

It is said that everyone possesses each of the orientations to some degree, therefore any or all of them can be used to predict outcomes. The orientation towards autonomy refers both to the orientation towards internal and external cues in a way that gives them informative or supportive meaning towards autonomy, and to being more autonomous in general across different domains and over time.

Theory of Organismic Integration

Extrinsic motivation can become autonomous, and this is the assumption defended by the TIO.

Content of Goals Theory

Based on factor analysis, intrinsic aspirations or life goals include personal growth, affiliation, and community, while extrinsic goals include wealth, fame, and image (Kasser and Ryan, 1996).

Studies have shown that when people rated extrinsic aspirations as stronger than intrinsic aspirations, they exhibited less self-actualization and vitality, and more depression, anxiety, and narcissism.

However, in the context of implementing a new management approach, the Content of Goals Theory (CGT) may be the most appropriate. However, its full utilization, in addition to incorporating its mini-theories, is also subject to cross-analysis and support from other motivational theories related to health, such as the protective motivation in behavior and health (PTH), which will be discussed in the following section. However, it is important to first mention the motivational theory of health, in the following section.

Motivational Theory in Healthcare

As Rachmad (2022) points out, the Health Motivation Theory (HMT), developed by Yoesoep Edhie Rachmad, represents an innovative integration of psychological insights, social understanding, and ethical awareness in the study of human behavior in health.

It arises from the recognition that the greatest challenge in global health is not the absence of information or resources, but the absence of sustainable motivation—the internal force that transforms knowledge into meaningful action. This theory proposes that motivation for health is not a static condition or a mechanical response to reward, but a living process shaped by emotion, cognition, culture, and identity. It is both deeply personal and deeply social, rooted in the universal human desire for growth, purpose, and connection.

However, underlying the TMS are two main orientations: the first is that the individual must be understood as a profoundly personal being with expressed needs, and the second is that the individual must be understood as a profoundly social being who needs work and can only produce efficiently if their needs are properly met.

That is why Yoesoep Edhie Rachmad's work challenges traditional models of health behavior that rely heavily on external conformity or rational persuasion. Instead, he reframes motivation as a constantly evolving dialogue between the individual and the environment, where behavioral change is sustained through meaning, autonomy, and emotional engagement. Drawing on psychology, neuroscience, education, and social communication, the theory positions motivation as the basis for all successful health interventions. It emphasizes that understanding the reasons behind action, why people care, have hope, and persevere, is more important than prescribing what they should do (Rachmad, 2022).

Protective Motivation Theory in Behavior and Health

Balla and Hagger (2025) state that motivation for protective behavior and health (MPBHS) is a preeminent theory of health behavior proposed to predict participation in health-protective and health-risk behaviors. It has been widely applied to multiple behaviors, populations, and contexts.

However, it was proposed to identify the determinants of behaviors aimed at managing or coping with health threats, focusing on illustrating how fear appeals can impact subsequent health cognitions and behaviors (Rogers, 1975, cited in Balla & Hagger 2025).

Notably, from the above statement, MPBHS also addresses aspects related to the social protection of the user, as well as the health worker, as key elements for achieving efficient and effective health services.

However, the aforementioned motivational theories, namely Maslow's hierarchy of needs theory and Gregor's Theories X and Y, on the one hand, lead us to a historical understanding of these theories, but on the other hand, the TMS, TAD, and TMPCS allow us to find an answer to the question posed, that is, they address the concern of how they influence the implementation of a AC from the perspective of hospital corporatization. Therefore, the following point will address AC in the Hospital Sector.

Accrual Accounting in the Hospital Sector

According to Mosuina et al. (2019), accrual accounting (AC), among accountants, significantly influences their motivation, job satisfaction, and professional performance. The motivation of accountants to accept AC significantly influences their job satisfaction and, consequently, their professional performance. They also add that the acceptance of a technology can lead to a positive attitude and, ultimately, ensure the successful implementation of AC in the public sector.

Therefore, AC in the public sector is still a challenge, since one of the first aspects to be considered, as mentioned in the sentence above, is the motivation of the system users (the accountants). Consequently, any attitude inherent to its implementation should summarily observe the motivational aspects listed in several passages of this article.

It is in this context that Salato et al. (2023) consider that the normative pressures of employee training are factors that significantly impact the effective implementation of AC in Public Administration (ACPA) in emerging economies.

From the above, it is evident that there is an extreme and undeniable need to pay attention to the employees involved in ACPA.

However, establishing accounting standards faces infrastructure challenges, especially in the leadership and management components, as well as in the follower component. Thus, the development of effective measures to overcome obstacles to implementation should target these components (Mehrolohasani et al. 2014).

Notably, the approach raised in the previous sentence emphasizes the need to develop leadership skills in the public sector before, during, and after the implementation of accounting standards, as their absence will lead to failure. It is for this reason that Columbano and Biondi (2023) argue that policymakers and institutions responsible for accounting reforms should have clear and realistic, evidence-based expectations regarding added value, in accordance with leadership characteristics, especially political leadership. They further add that the introduction of accounting standards may well generate incrementally useful information, but it is equally important to examine which accounts, if any, contribute most to making these benefits visible.

Furthermore, Pettersen and Nyland (2011) report that the implementation of accrual accounting is influenced by elements such as: (i) The gap between accounting information and accountability – accrual accounting information provided stakeholders with reports indicating the disappearance of equity and the increase in liabilities. This accounting information signaled problems, but relevant actions to resolve them were not taken during the first six to seven years. (ii) Ambiguous audit process relationships – the transition to greater accountability for performance creates contradictory processes in the relationships between the State and hospital companies. (iii) Accounting changes in political domains – the context in which the accrual accounting system was introduced is characterized by state ownership and state-regulated performance conditions. The State is responsible for the equity and deficits, as well as the total liabilities of hospitals. Consequently, hospital balance sheets are of less importance to hospital companies, since the State has to bear the costs in the long term.

For this reason, considering the approaches brought by Mehrolohasani et al. (2014), Columbano and Biondi (2023), Pettersen and Nyland (2011), there is a supreme need to incorporate into Hospital Accounting the aspects associated with the leadership skills of managers, whether political or otherwise, the observation of the gap between accounting information and accountability, the relationships of ambiguous Audit Processes and accounting changes in political domains, because only in this way, as Moretti and Youngberry (2018) cited in Mehrolohasani et al. (2014) refer, can Accounting bring to public sector entities, expectations that our evidence suggests when it is implemented.

Final Considerations

Discussing the scope of Corporate Governance, supported by motivational theories, to enable an efficient and effective process of corporate governance in the health sector, is a challenging aspect, especially considering the contextual approach taken by various articles on the subject; that is, it is a relatively new area of public management. However, after reviewing these articles, this study concludes that corporate governance is often confused with privatization, although they are different terms. While corporate governance involves a mixture of principles from two institutional orders hierarchical bureaucracy and the market privatization is frequently portrayed as an alternative, sometimes conflicting, strategy to reform under state ownership.

On the other hand, it allowed us to conclude that the general logic behind the Entrepreneurialization movement is the premise that the performance of public sector institutions can be improved by granting more autonomy to senior executives, provided that adequate accountability mechanisms are in place.

Finally, motivational theories, fundamentally those related to health, namely, the Self-Determination Theory (SDT) and the Theory of Protective Motivation and Health Behavior (TPHB), can be useful in the process of implementing AC in health institutions, when associated with factors such as the leadership skills of managers,

whether political or otherwise, the observance of the gap between accounting information and accountability, ambiguous Audit Processes and accounting changes in political domains.

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