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Clinical Managers in the context of Brazilian hospitals: profile description and experience report

Clinical managers no contexto dos hospitais brasileiros: descrição de perfil e relato de experiências

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Keywords
Clinical managers.
Management skills.
Management accounting.
Performance.

Abstract

This study aimed to analyze the profile and experiences of clinical managers working in Brazilian hospitals, characterizing their role as hybrid professionals and comparing their experiences in public and private healthcare settings. The objective was to understand their clinical and managerial activities, as well as to assess their preparation and development for this role. It is a cross-sectional study with an exploratory character and a qualitative approach, conducted between March 2019 and July 2020 with healthcare professionals occupying management positions. The results show that clinical managers predominantly have academic backgrounds in Nursing and Medicine. In public hospitals, Nursing is the most common background (61.7%), while in private hospitals, Medicine is more prevalent (55.6%). A lato sensu postgraduate degree in Health Management or an MBA is the most frequent qualification among these professionals (52.5%). There is a combination of clinical and managerial responsibilities in the daily routine of clinical managers. In private hospitals, there is a greater focus on managerial activities, whereas in public hospitals, managers are more involved in direct patient care. The study concludes that aspects related to professional identity and the evaluation of the pedagogical projects of undergraduate Nursing and Medical programs can be explored to support the transition of clinical professionals into hybrid roles as clinical managers. This transition should be planned, clear, and well-prepared, enabling effective integration of clinical and managerial tasks, which is essential for the successful implementation of managerial accounting tools.

Palavras-chave
Clinical managers.
Atividades gerenciais.
Contabilidade gerencial.
Performance.

Resumo

Este estudo teve como objetivo analisar o perfil e as experiências dos clinical managers *que atuam em hospitais brasileiros, qualificando sua atuação como profissionais híbridos e comparando suas vivências nos contextos público e privado. A intenção foi compreender suas atividades clínicas e gerenciais, bem como avaliar sua preparação e desenvolvimento para essa função. Trata-se de um estudo transversal, de caráter exploratório e abordagem qualitativa, realizado entre março de 2019 e julho de 2020, com profissionais da saúde que ocupavam cargos de gestão. Os resultados apontam que os* clinical managers *possuem formação acadêmica predominantemente em Enfermagem e Medicina. Nos hospitais públicos, destaca-se a formação em Enfermagem (61,7%), enquanto a Medicina predomina nos hospitais privados (55,6%). A pós-graduação lato sensu na área de Gestão de Saúde/MBA é a mais recorrente entre esses profissionais (52,5%). Observou-se que há conciliação entre as atividades clínicas e gerenciais na rotina dos* clinical managers, *sendo que, nos hospitais privados, a dedicação às funções gerenciais é mais intensa em comparação aos públicos, nos quais os gestores precisam atuar de forma mais presente na assistência. Conclui-se que aspectos relacionados à identidade profissional e à análise dos projetos pedagógicos dos cursos de graduação em Medicina e Enfermagem podem ser explorados para auxiliar na transição do profissional clínico para o perfil híbrido de* clinical manager. *Tal transição deve ocorrer com planejamento, clareza e preparação, permitindo a conciliação eficiente entre atividades clínicas e gerenciais, o que é fundamental para a execução adequada dos artefatos de Contabilidade Gerencial.*

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Practical implications

Clinical managers are hybrid professionals who, as agents, are a key factor in the successful implementation and execution of management control practices in hospitals. They show adaptability to market demands, but educational issues require attention. There are differences between public and private hospitals, with an emphasis on managerial activities in the latter.

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1 INTRODUCTION

The health sector is a dynamic, ambiguous and uncertain environment. In recent years, hospitals have experienced a reduction in resources, increased competition in the market, the incorporation of new technologies and the growth of patients' life expectancies (Xiong et al., 2017).

Health costs, as a percentage of budget allocation, continue to grow, and reforms are needed that address how resources are spent, focusing on results, best practices, continuity of care and cost containment, as has been implemented in countries such as Canada and the European Union (Grady & Hinings, 2019; Pihlainen et al., 2019).

In Brazil, there is also this concern, as the Brazilian health system faces challenges in balancing the sector's financing and spending, given the aging population, changing epidemiological profile, incorporation of new technologies and decreasing fertility rate, so that under this analysis, the need to optimize the use of resources related to the sector becomes evident, which, however, makes little use of accounting information in the management of clinical expenses and costs (Ocké-Reis, 2018; Beuren et al., 2014).

In this sense, the inclusion of health professionals who carry out their clinical functions, such as doctors and nurses, is important for the successful adoption of management practices, so that as they have a direct relationship with other clinical professionals and with the quality of the service provided to the patient, they can act to minimize the inappropriate use of resources (Duffield et al., 2019; Rabkin & Frein, 2021).

The integration of clinicians in management work has been recognized as a determining factor in the operational effectiveness of hospitals in European countries, Australia and New Zealand (Spehar et al., 2015).

According to Mcgivern et al. (2015), clinical directors are responsible for clinical services, budget, management of other professionals and quality, but little has been explored about the conditions under which these doctors become hybrid professionals, whether there is the necessary training, how they deal with external institutional forces and how they identify themselves.

In international literature, these clinical directors are called clinical managers, who are professionals with clinical training who occupy formal management positions that may or may not perform functions in the clinical area (Spehar et al., 2015). These clinical managers are characterized as hybrid professionals because they are trained and work in the clinical area, but are not always trained in management, and play an important role in improving health management systems, especially in hospitals (Nzinga et al., 2019).

These hybrid professionals have clinical knowledge, manage their teams and other health professionals and the organizational processes in their departments (Kippist & Fitzgerald, 2009).

The transition of these clinical professionals to perform management functions has been a challenge, but it provides healthcare organizations with a new future and ideas that contribute to the success of the desired reforms, also covering topics such as preparation and education, which are little explored in the literature (Al Momani, 2018).

From a scoping review carried out on the subject within the national literature, no articles were identified that cover the discussion on the profile and performance of clinical managers in the Brazilian public and private hospital scenario. Noteworthy are the international studies on the effects of feedback on work results and managerial performance in Italy (Macinati et al., 2022); budgeting in public hospital funds in Norway (Lindaas et al., 2023); effects on contractual dynamics in Australia (Young et al., 2021) and the new construct "Clinical Nursing Managers" in Iranian hospitals (Dolatabadi et al., 2023).

Therefore, this scoping review was justified, as it is the proposal for mapping the literature in a particular field of interest, especially when reviews on the subject have not yet been published (Cordeiro & Soares, 2019). However, by appropriating the definition and international studies on clinical managers, a research gap is identified to be explored in the Brazilian context of public and private hospitals, in the field of Management Accounting research, answering the following question: who are clinical managers and how do they perform in the development of management activities as well as their experience in the role?

In view of the above, the aim of this study is to analyze the profile and experiences of clinical managers working in Brazilian hospitals, qualifying their work as hybrid professionals and comparing their experiences in the public and private contexts, in order to understand their clinical and managerial activities, as well as to assess their preparation and development for this role. Based on the experiences recounted, it will be possible to identify the clinical and managerial activities carried out and the predominance of each, as well as the skills and knowledge required for this role in the public and private hospitals studied.

This article is structured in the following sections: Theoretical Framework, Methods, Results, Discussion and Conclusion.

2 THEORETICAL FRAMEWORK

Hospital management, as a set of practices and strategies aimed at the efficient management of accounts receivable, financial reimbursements, Lean healthcare, input planning and investments of the business linked to a hospital, establishes a significant interaction with budgetary processes (Hoekstra et al., 2021). In this study, the focus is on the budget and the process of preparation and execution that involves clinical managers, since it is a crucial contract between the top management of a hospital (Souza et al., 2023). This participation addresses technical aspects of the clinical area that will help in their performance in the managerial environment, by participating in the budget process, defining objectives and supervising their execution.

This managerial information provided and used by these managers is seen as essential for the administration of resources, cost effectiveness and managerial performance of the institution (Pettersen, 2013). Therefore, the goal of clinical managers is to manage their own work in the clinical area and foster efficiency and cost-effectiveness in health services (Kippist & Fitzgerald, 2009).

The managers involved in the budget process in this complex healthcare environment are referred to in the literature as clinical managers. They are responsible for clinical departments and have a decision-making role in setting budget targets. They are seen as a crucial element in the use of resources in hospitals and their participation in this process is perceived as crucial to the efficiency and performance of the institution (Macinati & Rizzo, 2014).

In the context of Management Control practices, the budget functions as a tool to allocate resources, coordinate, supervise and communicate the organization's strategies, considering the increased demand for cost savings and efficiency due to the lack of resources in this sector (Beuren et al., 2014).

In addition, the budget can be used as a management tool, serving as permission for managers to disburse a specific number of resources, serving as an instrument to shape the manager's behavior and financially stimulate their decision-making decisions, as well as serving as a parameter for evaluating the manager's performance and determining their remuneration (Macinati, 2010).

Previous research indicates that these clinical managers exhibit superior managerial performance compared to managers without clinical experience (Kaiser et al., 2020). In hospitals in Norway, it has been observed that clinical managers deal with budgeting, financial reporting and planning, employing accounting data to elucidate and examine discrepancies between what is planned and what is realized (Pettersen, 2013).

The hybridization of clinicians and doctors in Finland also occurred with the incorporation of managerial techniques, such as budgeting, cost estimation and price setting, into work routines as part of public sector reforms (Kurunmäki, 2004).

Doctors in management positions can improve hospital performance, safety and quality of care, thanks to their advantages over non-clinical managers, such as mastering technical knowledge of the work environment, the ability to communicate with colleagues, understanding human behavior and responsibility for the costs of the department under their management (Al Momani, 2018).

Macinati, Bozzi, et al. (2016) and Macinati, Cantaluppi et al. (2016) found that participatory budgeting improves the efficiency of hybrid professionals and, indirectly, their ability to influence budget performance. This is seen as a crucial element in the implementation of management control instruments, including the budget process. When implemented, these management practices can favor the absorption of accounting knowledge by these hybrid professionals, since the use of this management information supports the activity of this professional, as evidenced by research in Canada, the United Kingdom and Australia (Giacomelli, 2019).

Based on this theoretical framework, the study focused on properly identifying the clinical manager in the hospital structure, as defined in international literature, tracing their profile and performance based on the experiences reported, according to the methodology to be explained in the next chapter.

3 METHODS

The selection of the study's target hospitals followed the criterion of hierarchization. Hierarchization refers to the division of levels of care, whose services are organized into increasing levels of complexity (basic care, medium and high complexity) within the limits of the resources available in a given region. The medium and high complexity hospitals that are referred to the Regional Health Departments (DRS) of Ribeirão Preto (DRS XIII), Franca (DRS VIII), Araraquara (DRS III) and Greater São Paulo (DRS I) were verified. In the states of Minas Gerais and Paraná, the classification was carried out by the Coronel Fabriciano Regional Health Superintendence and the Ponta Grossa 3rd Regional Health Superintendence.

This is an exploratory cross-sectional study with a qualitative approach to data, carried out in the DRSs of Ribeirão Preto, Franca, Araraquara and Greater São Paulo, the Regional Health Superintendence of Coronel Fabriciano and the Regional Health Superintendence of Ponta Grossa.

The clinical managers were selected via LinkedIn, which is a publicly accessible business social network that contains a record of its users' professional data, on which a search can be carried out to select the profiles of interest (those who called themselves or described themselves as clinical managers). To check the veracity of the data provided in the professional register presented on LinkedIn, one of the researchers accessed the website of the Regional Council of Medicine to make a query by name, which returned the number and status of the registration - active or inactive and the doctor's specialty. The base of clinical managers selected by this tool was 213 clinical managers, 7% of whom did not agree to take part in the research because they did not fit the clinical manager profile, despite being titled with this description.

In addition to the managers identified via LinkedIn, there were also referrals made directly by the hospitals taking part in the survey, through which clinical managers who met the definition and were involved in the institution's budget process were selected, adding another eleven potential respondents to the base.

For the semi-structured interviews, the aim was to select clinical managers from departments with the same level of complexity in terms of the clinical services performed, both in public and private hospitals, so they belonged to the following clinical departments: pharmaceutical care, health care, cardiology, clinical medicine, hemodialysis, oncology and emergency care - departments accessed by indication of the interlocutors of the respective hospitals, with no significant differences in terms of complexity of care, as requested by the researchers.

The sample was by convenience, covering clinical managers who held management positions and had budgetary responsibility for an area or department in the intra-hospital environment, whether public or private, totaling 101 questionnaires answered (45% response rate) and 11 clinical managers interviewed, six from public hospitals and five from private hospitals. The following variables were used to characterize the profile of the managers: gender, age, clinical area of activity, type of center under their responsibility, length of time working and academic background, categorized by the hospital's predominant type of funding.

The collection instrument was developed with questions that address the profile of respondents for future identification and classification, as well as duties, skills and training, hybridization and hospital accreditation - based on research by Swieringa and Moncur (1975), Kenis (1979), Abernethy and Stoelwinder (1991), Lu (2011) and Macinati and Rizzo (2014), according to Appendix 1. In turn, the semi-structured interviews were conducted remotely, following an interview guide (Appendix 2), due to the Covid-19 pandemic, and through the electronic support tool "google meet", lasting an average of 1 hour, following all ethical requirements and being recorded with the authorization of the research participant for future transcription and use to meet the research objectives.

The questionnaires, together with the Informed Consent Form, were sent to the clinical managers of the authorized hospitals, as well as to those selected via LinkedIn, through an access link, which directed them to the institutional questionnaire system of the Ribeirão Preto School of Economics, Administration and Accounting. The questionnaire data collection period was from January to July 2020.

The interviews were carried out between July and December 2020, forming the database for subsequent analysis of the proposed study together with the questionnaire. The data collection instrument underwent translation, validation and pre-testing for later application, applying the cross-cultural adaptation proposed by Beaton et al. (2000). Another point of attention was to ensure that the evidence was saturated, as the research protocol provided for the request for more respondents in the hospitals investigated if the findings were not saturated, which was not necessary. All the questions were tabulated and organized in Microsoft Excel spreadsheets, with a descriptive analysis of the data, calculating the frequencies of the variables to outline the profile of the respondents.

Regarding the interview responses, they were organized hierarchically, based on the grouping of similar codes, in order to obtain clarity in the organization and interpretation of the data, classifying them into higher-order codes and lower-order codes (King, 2004; Lima et al., 2017). Based on the transcripts of the clinical managers' interviews, a template was drawn up with first and second order codes, shown in Appendix 3.

It should be noted that the study complied with the relevant research ethics legislation and was approved by the Research Ethics Committee of the Ribeirão Preto School of Philosophy, Sciences and Letters on February 25, 2019, under CAAE number 01936418.2.0000.5407 and opinion number 3.168.650, and subsequently by the Ethics Committees of each institution, with approval in ten hospitals. Participants were asked to sign an informed consent form after agreeing to take part in the study voluntarily.

4 RESULTADOS

4.1 PROFILE OF CLINICAL MANAGERS

In the study, 21 interviews were carried out and the interviewees were divided into the following categories: 11 clinical managers, six from public hospitals and five from private hospitals, and 10 administrative managers, five from public hospitals and five from private hospitals. Of the 11 clinical managers, eight were nurses, two doctors and one pharmacist. As for the administrative managers of the hospitals surveyed, they were responsible for financial management, especially for the planning and budgeting process, and had a dialogue with the clinical managers and senior management. They were also interviewed to capture organizational aspects and specificities of the context of the planning and budgeting process in which these clinical managers are involved. It should be noted that none of the interviewees were owners of private hospitals, which could have biased the findings.

Appendix 4 shows the profile of clinical managers in public and private hospitals. In public hospitals there is a predominance of females (61.7%), while in private hospitals, the situation is the opposite - 66.7% belong to the male gender, working in these institutions for up to 10 years (63.4%). As for their areas of activity, they are concentrated in Clinical Management (24.8%), Clinical Directorate (21.8%) and Clinical Specialty (19.8%), and are mostly responsible for cost centers in public hospitals (78.7%) and for results centers in private hospitals (44.4%).

The clinical managers have an academic background predominantly in Nursing and Medicine, with Nursing being the most common in public hospitals (61.7%) and Medicine in private hospitals (55.6%), with postgraduate degrees in Health Management/MBA being the most common (52.5%). Of this sample, 47% work in predominantly publicly funded hospitals and 53% work in private ones.

The characterization of the clinical managers in this sample is particular in the context of Brazilian hospitals, because as a result of the predominant resource that finances clinical activities, they have different forms of administrative, financial and hierarchical organization, given by the organizational arrangements under which they are structured, which result in different ways of assigning managerial functions to these managers, with regard to the requirements for preparation to take on the role, their training, position in the organization chart and the level of budgetary responsibility assigned to managing the resources allocated to their department.

4.2 HEALTH PROFESSIONALS' EXPERIENCES AS CLINICAL MANAGERS

Based on the themes of the qualitative data covered in the interviews with clinical managers, organized according to the template built, we will now discuss the experience of these respondents in becoming clinical managers (CM) of the hospitals in which they work. It should be noted that, given the limited editorial space of an article, and particularly the saturation of the responses, we have selected statements that not only illustrate, but also relate to the experiences that appeared most frequently in the reports (the most common thematic axis in the statements).

In relation to their role as clinical manager, these managers reported how they perceive their role in this position, having a background in the clinical area (nurses, doctors, pharmacists, among others):

> *"I consider my work as a clinical manager to be an extension of my clinical work, even the fact that I came from a background of pure care, bedside, gives me the conditions today and always has, I think it has strengthened me to understand this administrative part, because then I know how it works there" (Private CM5).*

> *"Because I have difficulty understanding the whole process, and we manage this part and we learn, at least I learned a lot on a day-to-day basis, the cost sheet came to me, I said: 'What's this? What do I do with that?" (CM8 Público).*

The vision presented by these managers in becoming clinical managers reinforces the importance attributed to their clinical training and the care activities they carry out, as these are the foundation for the proper development of their managerial role, considering it an extension of working in the clinical area, even if at the time of their appointment they did not feel prepared, it was this original training that enabled them to acquire the new skills necessary to perform as clinical managers. As these clinical managers also carry out clinical activities, mainly linked to patient care, we tried to find out how they reconcile these activities in their day-to-day work:

> *"Today, yes, I'm able to reconcile my care and management work because, as I said, I've structured my team, so I have coordinators who do more of the direct care work and I'm more involved in administrative management. So, I'm able to do this analysis" (CM4 Private).*
>
> *"And then, in order to reconcile the two things, the assistance part ends up being reduced, in my case, in the case of most clinical managers, the amount of hours is reduced a lot, but I try to maintain it and our position here is to encourage clinical managers to maintain at least part of their basic training, some performance, so that they can understand the reality of who is doing the operation function, and not just through observation, through managing it" (CM9 Público).*

It can be seen that clinical and managerial work is combined in the routine of clinical managers, and that in private hospitals, dedication to managerial activities is more prevalent than in public hospitals, when they need to be more involved in care. During the interviews, clinical managers expressed some personal feelings about the job, the team and the organization:

> *"I like it a lot, I suffer a lot, I think hospitals are becoming more and more like companies and we're learning to work like a company" (Private CM1).*
>
> *"I'm proud because I think it's a unique learning experience. There are things that can't be compared to this, dealing with staff, with material, with people from your sector, people from outside, having a sense of humor, which you need to have a lot of, right? So, it was very valuable" (CM7 Público).*

The clinical managers showed a sense of pride in their role and in the institution, emphasizing the importance of their teams and of keeping aligned with them, so that this is reflected in their care activities, praising their leadership role. In addition to these questions, some of the clinical managers' statements discussed conflict situations, addressing both management and care analyses:

> *"We even created a committee for this, because there are some issues, for example, that are borderline, that are not clear, for example, in the use of medication. This committee, to discuss situations like these that are borderline, that don't depend on my technical opinion alone, needs to have a collegiate body to discuss the best way forward for this specific situation" (CM2 Private).*
>
> *"When deciding to keep a material, we took several actions to prove that it was essential for care to have that product... we were only able to prove that it was used correctly, we were able to prove that even though it was expensive, it was efficient for the patient, it reduced the number of infections" (CM8 Público).*

The way clinical managers deal with these conflict situations differs between public and private hospitals. In private hospitals, there is support from technical committees so that they don't feel responsible in isolation for a decision that could directly interfere with the patient's well-being. In terms of preparation for working as a clinical manager, the interviewees said:

> *"For us in healthcare (...) we're trained in biology and doing this budget exercise, numbers, projecting, my God, it's something we learn a lot about, but it's not our training focus, right? But it gives us a systemic view of the institution, which is super important, and it also makes us understand that it's all about planning" (Private CM5).*

> *"If we look at clinical training, at least in the medical field, it doesn't go into management at any point, does it? At no point in medical training or even in the subspecialty (...) we're not trained for this, but then when we start working in a managerial role, we end up being trained for this" (CM9 Público).*

Preparation for the role of clinical manager was mentioned as a fundamental point for carrying out their managerial activities, even though they didn't feel prepared at first, and it was a challenge to acquire this preparation in practice, with clinical training as the basis for achieving the required managerial skills and the search for learning in the area. The support of the organization was a topic well addressed by the clinical managers as something fundamental to the development of their activities, as can be seen:

> *"The organization (they) are already changing a bit from what it used to be, because before we didn't have any training at all, now we don't, we've had several weeks of training on the DRE, on the budget, on the GPI, they do training" (CM3 Private).*
>
> *"The court of auditors itself puts a bit of a limit on training expenses, but we have the facility, let's put it this way, of having an academic partnership with the college, in short, it's inserted, so several middle management professionals end up, they even complement the master's degree in management" (CM9 Público).*

This institutional support is relevant to the effective exercise of clinical management, in terms of organizational and financial support for offering courses and training, even though there are limitations in public hospitals. Regarding the area of knowledge to be developed to take on the role of clinical manager and suggestions for courses and training, the following explanations were made:

> *"I think it's still the financial part, you know? The part like, oh, cash flow (...) capital turnover, I don't know what, these things, maybe just so I understand a bit more" (CM5 Private).*
>
> *"Management tools, not just management tools from a mathematical point of view, but problem-solving tools, root cause analysis tools, project development tools" (CM9 Público).*
>
> *"Strategic planning and budgeting would be a good course" (CM4 Private).*

It should be noted that the courses and training suggested by the clinical managers focused on financial and leadership issues for the effective development of their managerial work. In view of the clinical managers' reports regarding their involvement in the clinical and managerial activities carried out in the exercise of their duties, we noted a difference in this level of involvement in the context of public and private hospitals.

In this sense, a matrix was developed as a graphic representation to summarize the clinical manager's position in relation to the dimensions of clinical and managerial activities, based on the study by Gilbert et al. (2019), conducted with Canadian physician managers. The matrix was made up of four quadrants, drawn from the analysis of the clinical managers' notes on the percentage of activities carried out in the clinical and managerial dimensions, within the scope of the development of their work in the hospitals where they work, shown in Figure 1.

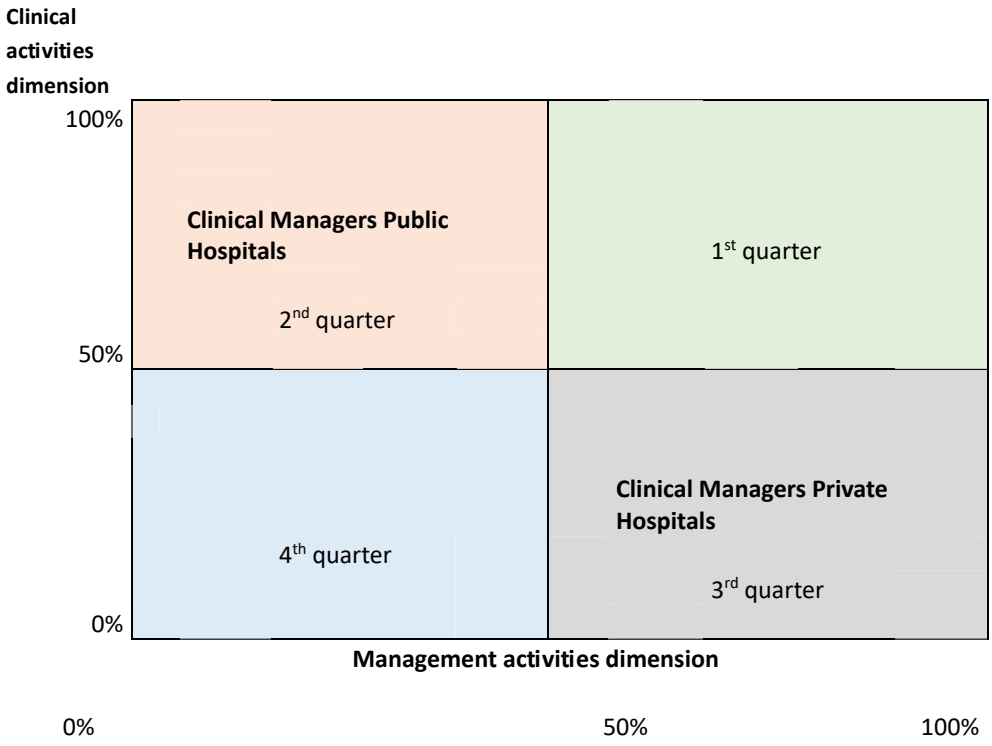

Figure 1.
Matrix of Clinical Managers' involvement in the dimensions of clinical and managerial activities

5 DISCUSSION

Based on the construction of the profile of clinical managers from public and private hospitals in this study and the reports analyzed in the interviews conducted, the perception of these professionals' work as clinical managers is shown to be an extension of the clinical activities performed and this process of becoming this hybrid professional was characterized informally, without the establishment of a recruitment program, especially in the context of public hospitals, corroborating the study in Kenyan hospitals when they report that 43% of clinical managers were assigned to the management function due to the need for work in the organization (Al Momani, 2018; Nzinga et al., 2019).

In private hospitals, it can be seen that these managers are already more familiar with management routines, as they are responsible for the results center and charged with financial indicators for the department/sector for which they are responsible, and spend more time on management activities than clinics, as can be seen in the clinical managers' involvement matrix, drawn up to situate these managers (Figure 1 - Section 4.2).

With regard to reconciling clinical and non-clinical work, in private hospitals these clinical managers stated that they carried out few activities linked to patient care, dedicating themselves mostly to management activities, while in public hospitals, despite reconciling activities, they maintained their role in care work, including filling in for absences and work schedules when necessary, considering proximity to the team as an important factor in their role as manager, as shown in the involvement matrix.

The clinical managers of private hospitals are positioned in the third quadrant of this matrix and those of public hospitals in the second. These frameworks were based on the reports of these clinical managers and reflect the current situation in the Brazilian context of the sample studied, showing that it is desirable to evolve the level of involvement of these managers who work in public hospitals with regard to the management dimension, so that in the future they can occupy the third quadrant, so that the management practices adopted have the desired consequences, especially with regard to the efficient allocation of resources.

In the international scenario, according to Hoekstra et al. (2021), the clinical managers in the study conducted in the United States spend most of their time with patients, dedicating few hours to management, while these hybrid professionals in Canada presented three performance profiles depending on the level of involvement

in clinical and managerial activities, being called "disillusioned", "minimal involvement in the managerial dimension" and "balance-unbalance" (Gilbert et al., 2019).

Regarding the feelings expressed by these clinical managers, they were unanimous in feeling proud of their team, of their position as such, presenting it as a challenge to exercise this function, as they recognize the institution as a priority. Although they said they were able to reconcile their clinical work with their management work, there were situations of conflict between the two dimensions, especially in relation to discussions about the use of medicines and materials, addressing aspects of cost and efficiency in the procurement process. According to reports, private hospitals have committees for this type of discussion.

Regarding the preparation and development of the role, the clinical managers interviewed when they were appointed to be clinical managers stated that they did not feel prepared, both in terms of knowledge, basic training and skills, as well as emotional aspects. Studies have reported that these professionals indicated participating in a development program as a way of recruiting and preparing to take on the role, as they reported the need to understand the language and procedures associated with budgeting, strategic planning and technological skills (Al Momani, 2018; Spehar et al., 2015).

Clausen et al. (2017) reported that none of the studies explored discussed the process of how individuals learned specific competencies or whether the learning outcome was achieved; the educational programs studied were developed based on a perceived lack of leadership preparation and only two of the programs involved competencies at an organizational or systemic level, which would support these professionals in developing their managerial activities.

Clinical training, especially undergraduate degrees in Medicine and Nursing, which predominated among the clinical managers surveyed, does not seem to offer subjects that deal with management-related issues, and they seek this training in postgraduate courses (52.5%), external training (46%), training offered and funded by hospitals (25%) and from their own professional experience (29%) and learning from colleagues (18%) and informally (16%), 67% of whom said that their skills were complemented by a new set of techniques acquired through these courses and training.

In the private sphere, the provision of training is more frequent, since in the public sphere the resources earmarked for training are specific, limited and scarcer, given the external audits by regulatory bodies. Nevertheless, the lack of training in the public sphere has a significant impact on the process of accountability to bodies such as the Health Councils, which are responsible for defining the planning and execution of public policies, influencing management measures (Gonçalves et al., 2010).

As for the area of knowledge to be developed, the predominant area reported by clinical managers was the humanities - people and financial management, corroborating international literature (Al Momani, 2018; Spehar et al., 2015). Clinical managers also cited management and leadership skills, interpersonal skills and the ability to create a positive working environment for the proper development of the role.

Among the duties and responsibilities assigned to them, 67% monitor the budget, 46% execute the budget and 40% prepare budget control reports, hold meetings with the team (83%), supervise the team (75%), develop and implement work policies and procedures (84%), with 71% of clinical managers working in hospitals with Hospital Accreditation certification, 13% in the implementation phase and 16% without any certification.

Thus, according to the results of this study, clinical managers can be considered hybrid professionals, as defined in the literature, being more intense in the development of managerial activities in private hospitals, even though they do not go through a specific development and recruitment program that initially enables them to perform the job, as they are able to carry out these required activities after receiving training, courses and on their own initiative in the search for learning and training.

Even if there is no prior preparation in the form of institutionalized development and recruitment programs to become a hybrid professional, these clinical managers acquire the necessary basis for their work, giving them recognition and a sense of dedication and pride in their work, even if there are limitations and barriers to this in terms of organizational support, especially in the public sphere.

The international literature reveals the following as barriers to the effectiveness of the hybrid clinical manager: time, lack of training related to management aspects, lack of interest and the unpredictability of clinical work which can conflict with managerial responsibilities, lack of a job description and understanding of clinical and business language (Kippist & Fitzgerald, 2009). These barriers are also present in Brazil, in the context studied,

except for the lack of interest on the part of clinical managers, as it has been shown that they take the initiative and are proactive in seeking training to develop their activities.

Leadership skills are also addressed by Grady and Hinings (2019) and Pihlainen et al. (2019) as they enable clinical managers to guide their efforts to transform their teams, the organization itself and the government in search of a sustainable health system that produces the best results and experiences for patients with respect to values and costs.

Spehar et al. (2015) suggested that healthcare organizations should understand the importance of the need to fulfill the managerial dimension that can be associated with the effective construction of professional identity and the transition to clinical manager. The managerial dimension needs to become part of their identity to sustain their interest for the years needed to develop and practice complex management skills, and this new identity can be included in clinical manager development programs. According to Santos et al. (2022), hospital managers should pay attention to management control system tools, as they are associated with the attitudes and behaviours of individuals, which are reflected in organizational results.

The results of this study show that hospitals should recognize the importance of involving clinical managers in managerial activities, enabling them to develop their skills and knowledge to carry out this role, by offering a development and recruitment program that will form part of a career plan for the transition from clinical professional to hybrid professional, acquiring the minimum necessary for their work, as required by organizations, without neglecting their professional identity. In addition, the training of these clinicians could be improved in terms of the pedagogical project of undergraduate courses in Medicine and Nursing so that these professionals can articulate management and practice when assigned to this role of hybrid professional, aligning the possibility of a managerial career.

6. CONCLUSION

The aim of the study was to analyze the profile and experiences of clinical managers working in Brazilian hospitals, qualifying their work as hybrid professionals and comparing their experiences in the public and private contexts, with a view to understanding their clinical and managerial activities, as well as assessing their preparation and development for this role.

The profile that was drawn up showed different characteristics when the variables such as gender, area of activity, budgetary responsibility and academic background were analyzed in the sample, which corresponds to 53% of these managers working in private hospitals and 47% in public hospitals. These characteristics were reflected in the way these managers were involved and carried out their managerial duties in the budget process of the hospitals in which they work, despite the fact that they are considered hybrid professionals, as defined in the international literature, lacking initial preparation when they take on a managerial position, which is acquired over the course of their career, since there are no development and recruitment programs that direct and prepare them for this.

The results showed that aspects of professional identity, verification of the pedagogical projects of undergraduate courses in Medicine and Nursing, especially in order to introduce some management training for these professionals, and the definition of a management career plan by hospitals, could be explored so that the transition of this clinical professional to hybrid, defined as clinical manager, can be developed with planning, clarity and preparation, making it possible to reconcile their clinical and managerial activities, aiming for both excellence in patient care and efficient management of the resources applied.

In view of the research gap explored, this study has made an effective contribution to the national literature in the area of Management Accounting research, since this hybrid professional, the clinical manager, is the critical agent in ensuring that the management tools implemented, especially the budgeting process, are effective, process, are effective and that the technical understanding of the clinical area, combined with that of management, enables accurate discussions about setting budget targets, the involvement in the budgeting process and access to cost information that points to the direction of their actions, as well as their correction, in search of the desired performance.

To this end, in terms of training, undergraduate courses should offer subjects that cover management content in relation to costs and budgets, as well as the financial analysis tools available in their curriculum, which needs to be discussed at the institutional level of universities and regulatory bodies, such as the Regional Councils of Medicine and Nursing.

As for the development of a career for this professional, who today in Brazil does not have a clear nomenclature or a proposed career plan, as each hospital has different job titles/functions, it has been shown that this professional acquires experience and know-how over the course of their career, but without an objective direction as to the desired career and the preparation needed to achieve it. In this sense, there is a need for the human resources areas of these hospitals to develop institutionalized development and recruitment programs, without damaging the professional identity of these clinical managers.

In this way, the implementation of these actions in the field of education and human resources involves educational institutions, hospitals, as well as public policy makers in the public sphere and investors, since these professionals are managing public and private resources in the search for efficiency in the financing of hospital activities. Thus, this discussion is necessary and challenging given the scenario presented in this study.

Considering the question that guided this investigation, about who the clinical managers were and how these professionals acted in the development of managerial activities, as well as their experience in the role, the findings indicated that they are professionals with a clinical background, particularly in nursing and medicine, who perform functions with different nomenclatures and who enrich their training in field management by acquiring experience and practical knowledge.

The limitations of this study were the use of a non-probabilistic sample, which interferes with the generalizability of the results, and the origin of the collection instrument, since even though it underwent a translation and validation process, the cultural aspect may have interfered with the translation process.

As future studies, we suggest a more in-depth investigation into the involvement of clinical managers in the budget process, researching how these professionals participate in setting budget targets in Brazilian hospitals.

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Appendix 1.

Constructs and source of the questions in the survey instrument

Constructs	References
Budgetary participation	Lu (2011), Swieringa e Moncur (1975), Macinati e Rizzo (2014) - 5-point Likert scale
Budgetary *feedback*	Kenis (1979), Luckett e Eggleton (1991) - 5-point Likert scale
Budget goal commitment	Macinati e Rizzo (2014) - 5-point Likert scale
Budgetary *performance*	Abernethy e Stoelwinder (1991) e Lu (2011) - 5-point Likert scale and percentages

Appendix 2.

Clinical managers interview guides

1. Can you tell me a bit about your background?
2. How long have you worked in this hospital? And in this particular position? What is the name of your position?
3. How do you participate in the budget process in your area/sector?
4. Give an example of a situation in which you have interfered in setting a target.
5. How is the budget execution in your area monitored?
6. Tell us about the ways in which you receive this monitoring.
7. What makes you feel more committed to the budget process in your area?
8. Has there ever been an event or situation in your area that made you rethink your level of commitment to meeting the budget target?
9. How and for what do you use budget information?
10. Do you use it for decision-making or does another manager higher up the hierarchy or from another area?
11. Today, as a clinical manager, how do you perceive your performance in a managerial position, given that your clinical background is medical/nursing?
12. Are you able to reconcile your managerial work with your clinical work?
13. What was it like for you to be asked to work as a clinical manager?
14. Are you proud to be a doctor/nurse who works in management?
15. Do you consider this management role to be an extension of your clinical profession or something separate?
16. Describe your roles and responsibilities as clinical managers in this hospital.
17. Have you ever dealt with dilemmas/conflicts of a care vs. management nature in your role as clinical manager? If so, could you illustrate some of them?
18. Because your main background is in the health sector and you are taking on a managerial role, did you feel prepared in terms of knowledge/skills to carry out this role?
19. Which area of knowledge do you think you need the most training/improvement in to perform your role as clinical manager?
20. Does the hospital offer any kind of training and/or education for you to work as a clinical manager, or does it require you to take a post-graduate course in management or similar? If not, could you suggest some kind of training?

Appendix 3.

Template: First and second order codes

Higher-order codes		Lower-order codes
1. Role as a clinical manager	1.1	The professional's vision of becoming a clinical manager
	1.2	Reconciling clinical and managerial work
	1.3	Expressing personal feelings about the role
	1.4	Expression of personal feelings towards the team
	1.5	Expressing personal feelings about the organization
	1.6	Conflicts between clinical and managerial areas
2. Knowledge/Skills	2.1	Preparation for the job
	2.2	Support from the organization
	2.3	Area of knowledge to be developed to take on the role
	2.4	Suggested courses/training

Appendix 4.
Profile of clinical managers

Variable	Category	Sample	Type of funding	
			Public	Private
Areas of activity	Clinical Management	24.8%	14.9%	33.3%
	Clinical Directorate	21.8%	25.5%	18.5%
	Clinical Specialty	19.8%	25.5%	14.8%
	Surgical Clinic	12.9%	14.9%	11.1%
	Intensive Care Unit	6.9%	6.4%	7.4%
	Emergency Department	5.0%	6.4%	3.7%
	Diagnostic Medicine Center	3.0%	0.0%	5.6%
	Other	5.9%	6.4%	5.6%
Type of cost enter	Cost centers	59.4%	78.7%	42.6%
	Results centers	28.7%	10.6%	44.4%
	Not	11.9%	10.6%	13.0%
Length of time working at the hospital	Up to 10 years	63.4%	64.8%	61.7%
	Between 11 and 20 years	21.8%	24.1%	19.1%
	Between 21 and 30 years	9.9%	7.4%	12.8%
	Over 30 years	5.0%	3.7%	6.4%
Undergraduate course	Nursing	43.6%	61.7%	27.8%
	Medicine	45.5%	34.0%	55.6%
	Other	10.9%	4.3%	16.7%
Postgraduate degree - Master	Nursing	8.9%	12.8%	5.6%
	Medicine	15.8%	10.6%	20.4%
	Other	18.8%	12.8%	24.1%
	Not	56.4%	63.8%	50.0%
Postgraduate degree - PhD	Nursing	4.0%	6.4%	1.9%
	Medicine	12.9%	10.6%	14.8%
	Other	5.0%	0.0%	9.3%
	Not	78.2%	83.0%	74.1%
Others postgraduate degrees	*Health Management/MBA Master of Business Administration*	52.5%	66.0%	40.7%
	Specialization in Clinical Area	39.6%	21.3%	55.6%
	Not	7.9%	12.8%	3.7%
Sample		101	47	54

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