


STYLE OF USE OF QUALITY COST INFORMATION AND ITS EFFECTS ON QUALITY-RELATED LEARNING AND PERFORMANCE. A GENDER APPROACH.

Jorge Casas Novas¹; jlnovas@uevora.pt; University of Évora and CEFAGE (Portugal)
Maria do Céu Alves²; mceu@ubi.pt; University of Beira Interior and NECE-UBI (Portugal)

Abstract

Past research has analysed gender differences in different areas of organizational context, although some areas remain in which research has been less incisive. The analysis of potential gender differences in terms of information use is one of the areas that has received the least attention from researchers. Recognizing and exploiting this research gap, we followed the Levers of Control framework (Simons, 1995) to distinguish between diagnostic and interactive use of quality cost information (QCI), to evaluate to what extent there are gender differences in the use of that information and how they influence quality-related learning (QRL) and organizational performance. To that end, we have performed a set of statistical tests, including a multi-group analysis (female managers vs male managers), which revealed that the diagnostic use of QCI by female managers had a negative impact on QRL, whereas this effect was positive (although not statistically significant) in the male managers' group. In both groups the impact of QRL on performance is positive and statistically significant. However, the effect of QRL on non-financial performance is higher in the female managers' group. No significant differences were found between groups regarding the impact of QRL on financial performance. Therefore, the results show that female and male managers differ in the use of QCI and that those differences have implications for QRL and performance, notably non-financial performance. We will look in depth at these results and analyse their potential impacts on practice and theory.

Keywords: Quality cost information; use of information; quality learning; financial and non-financial performance, gender differences.

¹This work was supported by national funds through the FCT - Foundation for Science and Technology, I.P., under the project UIDB/04007/2020. 

²This work was supported by national funds through the FCT- Foundation for Science and Technology, I.P., under the project UIDB/04630/2020. 