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Performance in School Organizations – The Result of Efficient Internal Management Control

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Abstract: *The educational changes in the Romanian pre-university education system over the last ten years have required the creation of internal mechanisms, articulated through an internal managerial control system in order to improve and maintain performance in all the basic compartments of the school organization. The success and the performance of a educational organization is based on many factors that take into account the scholars progress, the professional training of professors, the curriculum, but also the manager's style and strategies that he applies at an institutional level. Despite controversy and doubt, internal management control is seen as an indispensable tool in performance management of modern organizations. The reason for this consists in management control treating the present problem for all the typologies: that there is certainty in the fact that managers, alongside with professors achieve performances in the behalf of the organization. In order for the relationship between the manager of the institution and his personnel to remain favorable, it is normal that the management to measure and control the performance of his employees. The present paper aims to create an internal radiograph within a preschool education institution in order to hierarchize performance indicators and or identify influential factors to be achieved in order to obtain a performing school environment (for children, teachers and the entity manager). The paper/research begins with a presentation of the theoretical concepts, followed by an empirical research that is based on qualitative methods, and uses as an instrument the interview (applied to teachers, heads of departments, managers). The paper ends with a series of proposals, conclusions that can be implemented in various educational organizations.*

Keywords: *internal management control; performance; school organization; efficency.*

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1. Introduction

The concept of internal management control has been widely spread around the world, and it has been the basis of all activities within an institution that supported the accomplishment of the objectives by each department of an organization. Internal management control is a common language for all the managers that want to achieve performance, as far as success is concerned. Because management does not exist without internal control, this concept represents the essential instrument of leadership to achieve all goals [3], as well as exercising the management's functions. We do not want to consider this concept as an inspection or as a control activity, but as guidance, coordination to determine the institution's staff to respond to requirements, to continuously participate to professional growth to achieve performance at the same pace as the modern economic and technological changes. It is important to have a leader whose role is to communicate the information to everyone, to reduce failures and misunderstandings. In most cases, managers face unforseen situations, because they do not get the information they need in time, which implies that the staff of the institution does not respect the tasks it has been given. The purpose of this paper is to highlight the role of internal management control in increasing the performance of the school's organization. In order to reach this result, the employees must understand their role in the internal control system, the way in which everyone's activities are connected with some other person's work, that they have the responsibility to communicate the problems they face in fulfilling the duties they have. This requires monitoring to help ensure the most meaningful control, and all problems will be identified in a timely manner and can be rectified.

2. Problem Statement

Generally, control represents the basic function of management, along with forecasting, organizing, coordinating, training, which completes the management process within an organization. By exercising the control function, the management process is completed, constituting the starting point for the new cycle in which objectives are set, activities are organized, coordinated, thus training, highlighting a characteristic of the management process, namely cyclicality [2].



Figure 1. Highlight of the management process cycle
Source: Deac V, coord. Management. 2nd ed. Bucureşti: Editura ASE [1].

Internal control is a process carried out by the personnel in charge of all levels, starting with top management and continuing with the line management, which means the departament heads, as well as all the other employees, each being responsible for its internal control. What results from practice is the fact that control is an attribute of management, a means of analyzing the reality and correcting the errors; the most common meaning associated with control is that of verification, which is frequently associated with the knowledge activity that will allow management to coordinate the activities of the organization in the most economical and efficient way possible [4].

Control is considered to be a complex of actions, interconnected, with a successive development, interdependently designed and realized. This permanent verification, of the way the activities are carried out in accordance to the programs established, noticing and measuring the deviation from their content, also indicates the corrections that are required in order to remove them [5].

Unlike specific control procedures, such as mathematics verification, invoice accuracy, which focus on a single processing stream, the control environment has a pervasive influence that affects all decisions and activities of the organization. The entire management team contributes to creating the conditions for a positive control environment. The director, together with the board of directors, establishes and communicates a code of ethics, thus requesting appropriate behavior from all. Added factors that influence the

control environment of the entity are: the operating style, the way in which the management assigns authority and responsibility, the way the management develops and organizes the employees, the attention and direction offered by the board of directors. The control environment influences the control consciousness of all employees [8]. As regards control, the employees are trained in the assessment of the control environment, as this indicator is at a high level and shows the extent to which management assumes internal responsibility, controls and how well their management responds to this responsibility. It is an extremely subjective component of the internal control framework.

The effective control activity requires three basic phases or components or stages that must be clearly defined and delimited for a manager, figure 2.

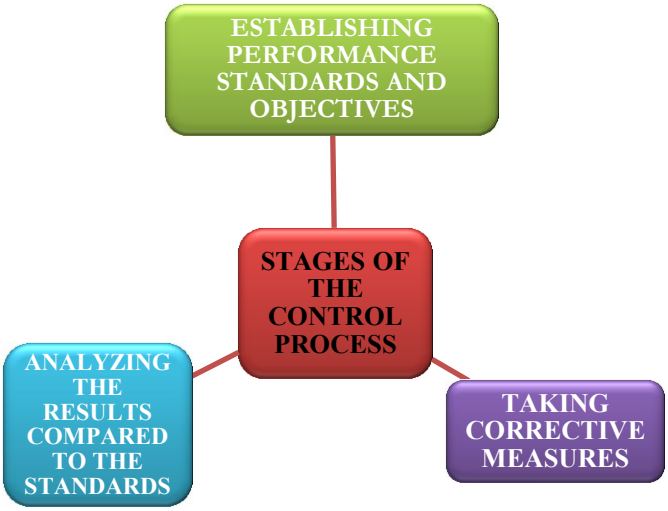


Figure 2. Stages of the control process
Source: Duică A. Management. Târgovişte: Editura Bibliotheca; 2008 [2]

The purpose of organizing the internal control is to provide a responsible insurance against the risks, and not an absolute insurance; from the internal control, the management of the organization expects reasonable assurances based on the risk assessment, by focusing on the three principles of performance (economics, efficiency and effectiveness). Organizing the internal control requires great flexibility, because there are no specific rules for each situation that may be encountered, and also, if a rule is not updated or is too rigid can obstruct the process and lead to inefficiency [7].

Internal control is characterized by a strong, pragmatic character, which makes it extremely necessary within an organization because its

resources are limited, and the acquisition as well as the use of resources in an efficient way is a vital necessity. Also, the internal control sets the performance standards that will be used to measure the progress made in meeting the objectives [9].

Even educational organizations are created based on specific objectives, and in order for these organizations to achieve their goals, they must be able to perform their operations efficiently and effectively. In general, the performance of organizations is measured in terms of their ability to achieve their specific organizational goals. Furthermore, Mawanza stated that performance refers to the ability to operate efficiently, profitably, survive, grow and react to environmental opportunities and threats [6]. Availability and resource levels can be used to analyze the performance of an educational organization. Resources can include asset finance, employee skills and organizational process, all these being key indicators of the organizations performance.

The success and performance of a school organization varies on a multitude of factors that relate to the specifics of the students, the teachers, the curriculum, but also the school as an organization and the national educational system [11]. The performance of the educational organization is measured according to the performance indicators, the general descriptors and the specific ones that are found in the specific quality standards (accredited) for the preschool level, in our case. These indicators and descriptors are presented according to the field, the sub-criterion and the criterion analyzed at the level of the school institution. The internal control system must take into account both quantitative and qualitative indicators, so that it must be viewed both from the subjective perspective on the expectations of the beneficiaries, but also from the objective perspective regarding the quality standards. There are also a number of factors that can influence the atmosphere of control and consist of truthfulness and moral values. The determining factors for a favorable climate in a school are determined by the leadership style and competence of the school director, the degree of socio-affective integration, the objective conditions in which the didactic activity is carried out, the school organizational chart, the perspective of the organization and its members, communication and interpersonal knowledge and motivational climate [10].

Internal control can be considered effective if the operational goals of the educational organization are achieved, the published financial statements are prepared, the applicable laws and regulations are respected.

While the internal control represents a process, its effectiveness is a state or condition of the process at a given time. As a result, the effective functioning of the internal control components provides reasonable

assurance regarding the achievement of one or more of the mentioned categories of objectives to ensure a high level of organizational performance; more specific, the organization's criteria for effective internal control and the success and performance of the entire school organization. Also, the internal managerial control can be considered as a process of tracking the performance, but also as an instrument through which the achievement of the desired results can be ensured by the organization. All managers are involved in the control function, regardless of the fact that the departments carry out their activities as planned. They cannot know if their departments function properly and perform their tasks until they have evaluated what activities have been performed and until they have compared the actual performance with the desired standards. An effective control system ensures the complete accomplishment of the activities in a way that leads to the attainment of the organizational objectives [2].

3. Research Questions/Aims of the research

The purpose of the present research is to create a correlation between an effective internal managerial control system and the performance of the school organizations, but also to establish the degree of influence in implementing the control methods meant to ensure success by using different means of monitoring both individual and collective performance in Dâmbovița's preschool educational system.

Research objectives:

- identifying performance indicators for the educational organization;
- finding some influencing factors in order to obtain a performing school environment;
- understanding the importance of internal management control within the institution;
- being aware of the influence of internal management control on the performance of the school organization.

4. Research Methods

The research method used for the development of the proposed topic is the research based on the rigorous analysis of the scientific documents, but also qualitative methods, using the interview, along with the interview guide as a research tool. In order to carry out this research, the interview guide was applied to the managers of the preschool organizations in Târgoviște, Dâmbovița county, therefore there were interviewed the 9 managers of the 9 preschools in the city. Information gathered from formal

and informal discussions with them are added to the research, as well. The data was collected from October 28th to November 10th, 2019.

The interview method has the following advantages: providing an answer to all the questions mentioned in the interview guide, the fact that the answers and spontaneous, personal and involve an actual meeting (gathering). At the same time, the interview is a method that can be used to insist on a question if the interviewee does not give many details, and thus, new questions can appear to bring a more complex answer. We considered that this research method is appropriate to carry out this research because, by using the open questions from the interview guide, detailed answers can be obtained and complex topics can be addressed.

In order to reach the objectives of the research based on this method, an interview guide containing 14 questions was prepared. These questiones were made in a way that helps to achieve the proposed objectives. The guide contains identification questions, as well as questions regarding control, the relationships with the personnel of the organization, performance and the correlation between the internal managerial control and the performance of the school organization.

5. Findings

The research was carried out on two levels, starting from the formal and informal discussions with the managers of the 9 educational organizations in which it was found that there is a need to implement an effective internal managerial control to lead to the performance of the organizations they lead. The next stage of the research consisted in applying the structured interview on 5 important levels:

- In the first section of the interview I asked the managers to define their strengths that they recommend in this position they have within the educational organization they lead. It was found that the most important characteristics considered by the respondents for the role of manager is that they are good listeners, they handle the situations well and they are documented.

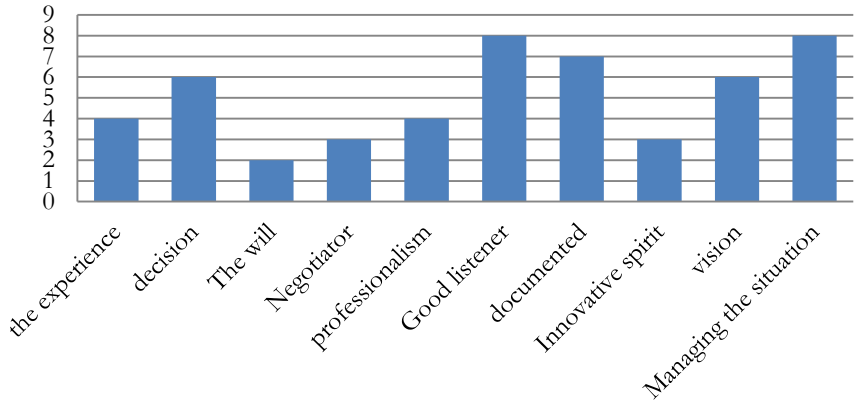


Figure 3. Managerial characteristics
Source: by the authors

- The next section focused on the relationship with the staff from which it appears that 32% of managers have a strictly professional relationship based on mutual support, 15% have a relationship based on respect.

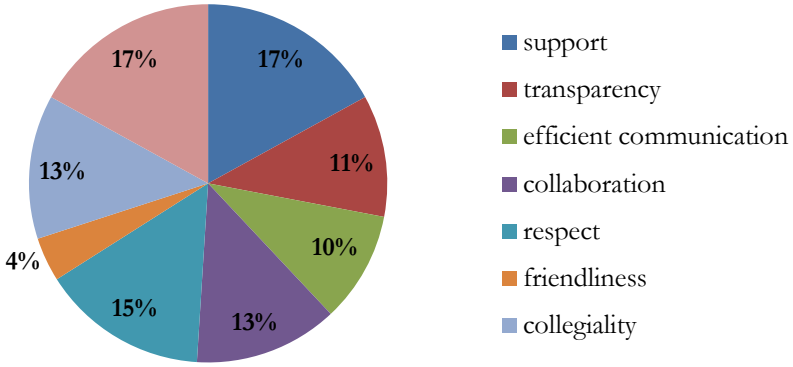


Figure 4. Relationship of managers with employees
Source: by the authors

- The third section highlights the opinion of the managers on the internal management control. They answered in 19% proportion that an internal managerial control is made based on planned activities, through which the performance of the organization is evaluated, thus the evaluation obtained a percentage of 15% and finally, after the evaluation, improvement measures are taken, 13%.

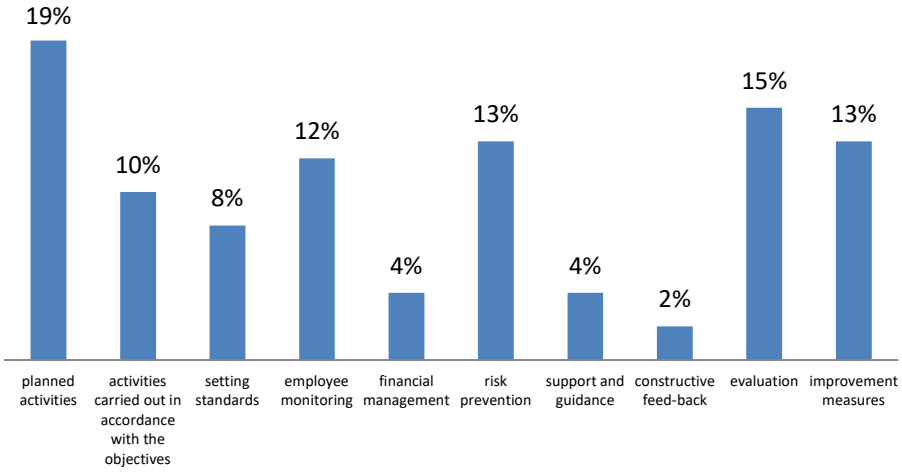


Figure 5. Managers' perspective on internal management control
Source: by the authors

- The fourth section highlights the opinion of the managers on what they think the employees look at this internal management control. Most of the managers consider that the personnel with whom they collaborate in the educational organization regard the control as a monitoring, an evaluation of the performances but also a constraint, being associated with a high level of stress or being compared with an inspection. Very few considered that this control is a coordination way through which the performance improvement can be achieved.

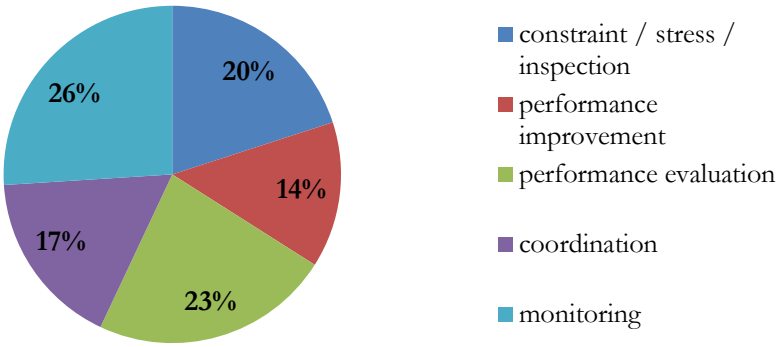


Figure 6. The managers' opinion on what they think the employees are looking at this internal managerial control. **Source:** by the authors

- The penultimate section captures the factors that influence the performance of the school organization. Thus, the most important factors, according to the managers, which lead to performance are: collaboration and communication 18%, professional and personal skills of the human resource 16%, the skills of the staff and the degree of involvement obtained a percentage of 13% each, being followed of the organization's strategy and the manager's relationship with the team, a percentage of 11% each.

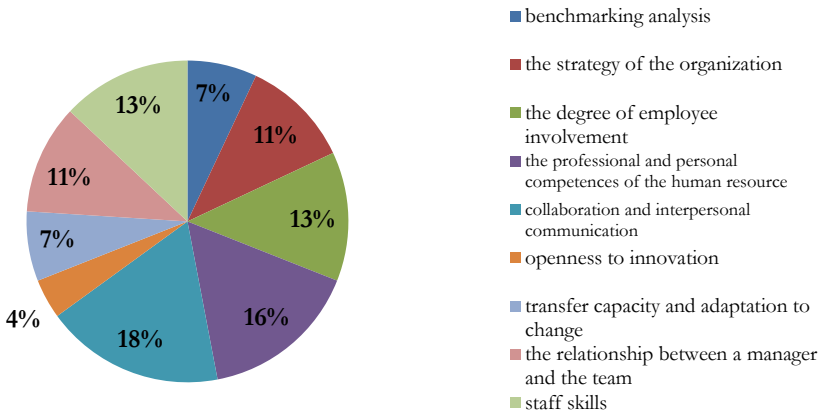


Figure 7. Managers' opinion on the factors that influence performance
Source: by the authors

- The last section highlights the ways in which managers evaluate the performance of the school organization. Thus, most managers evaluate performance through national standards 21% and after the results obtained both at the level of employees and among children, 19%.

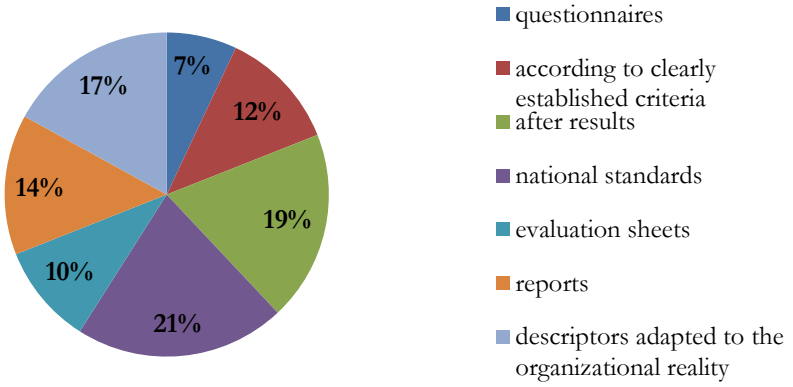


Figure 8. Evaluation of the performance of the educational organization
Source: by the authors

6. Discussions

One of the limitations of this research method is the fact that, in order to conduct this interview, the actual meeting with the interviewed managers was necessary, and this was quite difficult, as their time is limited due to the position they occupy within the institution, as well as the responsabilities that they have due to their position.

The difficulties during the interview were due to surrounding noise, frequent interruptions by people or the telephone. All of these situations made it sometimes difficult to get back to what was being discussed, because the downtime was long enough.

7. Conclusions

Control is a process of tracking performance and undertaking measures or actions to ensure the desired or intended results are achieved. By developing an effective internal managerial control the performance of school organizations will increase. Managers set performance standards, track performance and feedback and set corrective actions. Through the specialized literature as well as the research conducted, the role of the internal managerial control in increasing the performance of the educational organization was highlighted as between the two elements there is a correlation because the establishment of clear, real, objectives leads to the increase of the performance. The efficient organization of an internal managerial control at the level of the preschool organization leads to the achievement of the performances, among the teachers and the preschoolers.

Educational organizations have been and will remain the main institutions specialized in the preparation of human resources, and the quality of the products, as identified through research, depends on a few factors: the quality of the human material, the quality of the management, the quality of the personnel and the teaching benefit. Whereas, the internal managerial control can be defined as an insurance process regarding the fulfillment of the objectives of the organization in terms of economicity and efficiency. From the perspective of the evolution of managerial control, the indicators for quality assurance in pre-university education were determined, which refer to: institutional capacity, educational efficiency and quality management.

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