MANAGEMENT CONTROL SYSTEM FOR PRIVATE VOCATIONAL SCHOOLS

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ABSTRACT

The objectives of this study were to examine the performance of management control and to develop the system of management control for private vocational schools. Research methodology will be separated into 2 phases. The first phase was examining the performance of management control for private vocational schools. The second phase was developing the system of management control for private vocational schools. The samples of this study were the experts of private vocational schools management, the executives of private vocational schools which received the royal-school prize, and the directors of private vocational schools whom are on duty during academic year 2008 – 2009.

The instruments of this study consist of the interviews and the questionnaires. The interviews were designed to explore the opinions on the situations of management control for private vocational schools from the experts of the management of private vocational school and the directors from private vocational schools which had received the royal-school prize. The questionnaires were designed to survey the opinions from the directors from private vocational schools about the situations of management control for private vocational schools which the reliability of questionnaires equals to 0.91.

The data were analyzed by the ready made program of computer. The statistics used were percentage, mean, and standard deviation.

The results of the study were as follows:

1. The management control for private vocational schools covers 4 steps of the operation which were 1) Establishing Standards 2) Measuring Actual Performance 3) Comparing Result with Standards and 4) Taking Corrective Action. The overall management control was the most level.

2. Inspection of management control system for private vocational schools which was developed in this study creates the benefit and the possibility in most.

Key word : Management Control System, Private Vocational School
INTRODUCTION

Management control is a process of activities which are regulating, monitoring, and inspecting to ensure that the result will be defined by the plan. In the management process, management control is the most important. Although there are a planning, a structure establishing, a human resource allocation, and a working incentive, the organization success’s cannot be guaranteed. Thus the management control is the final linkage of management. It is an activity for the executives to know whether the operation meets the objectives and whether the plan should be revised (Robbins, 2001). Refer to Surussawadee Ratchakulchai (Ratchakulchai, 2004), there are 3 issues about the importance of management control which are 1) The management control leads to the confidence that the business will operate along the guideline with short-term and long-term plan. The management control will support the way to inspect the operation to proceed under the assigned plan. 2) The management control ensures that the objectives will be achieved. And the objectives consist of the appropriate approaches and goals. Last but not least, 3) The management control makes the creditability of the officers’ complaint system about rules and regulations of the organization. Not only the direct work-related such as working and work-hours, but also the other fundamental rules of working to the respect of privacy rights.

From the importance of management control mentioned above, the private vocational schools have to concern and apply the management control in order to be efficient and achieve the plan. Consistent with Khemthong Sirisanglert (Sirisanglert, 1997), the private vocational schools face with the lack of importance managerial factors to enhance the quality of work which are 1) the quality-control system and 2) the inspection and improvement system.

From the problems of management for private vocational schools and the importance of management control, it is very interesting to study about the improvement of management control system for private vocational schools in order to apply as a guideline to control the management of private vocational schools.

RESEARCH OBJECTIVES

1. To explore the situation of management control for private vocational schools
2. To develop the management control system for private vocational schools.

RESEARCH FRAMEWORK

In this study, the management control is applied as research framework. Detail is described below.
The concept of management control

According to Schermerhorn, John R. (Schermerhorn, 1989), the process of management control consists of 4 steps which are 1) Establishing Objective and Standards 2) Measuring Actual Performance 3) Comparing Result with Objective and Standards and 4) Taking Corrective Action. The researcher summarizes the Schermerhorn, John R.’s concept and applies as a research framework in this study which is the process of management control. It consists of 4 steps which are 1) Establishing Standards 2) Measuring Actual Performance 3) Comparing Result with Standards and 4) Taking Corrective Action.

From the review of the management control, the research framework can be summarized as shown in figure 1.

![Management Control System for Private Vocational Schools](image)

**Figure 1** Research Framework

**RESEARCH METHODOLOGY**

This study applies the research and development as methodology. There are 2 phases of research operation which the details are described as follow.

**Phase 1: To examine the performance of management control.**

1. **Populations and samples**
   1.1 Populations are divided into 2 groups which are
      1.1.1 Group 1: Populations in the interviews are the experts of private vocational schools management, and the directors of private vocational schools which received the royal-school prize.
      1.1.2 Group 2: Populations in the survey are 413 directors from 413 private vocational schools (Office of the Private Education Commission, 2008).
   1.2 Samples are divided into 2 groups which are
1.2.1 Group 1: Samples in the interviews are the experts of private vocational schools management, and the directors of private vocational schools which received the royal-school prize. There are totally 10 persons chosen by purposive sampling.

1.2.2 Group 2: Samples in the survey are the directors from private vocational schools which there are 201 samples in total. The sample-size criteria determined by the table of Krejcie and Morgan (Krejcie and Morgan, 1970) and the stratified random sampling.

2. Instruments

Instruments in this study are the interviews and the questionnaires which consist of

2.1 The interviews of the experts of private-vocational-school management and the directors of private vocational schools which received the royal-school prize are about the performance of management control for private vocational schools. Technically, these are structural interviews.

2.2 The questionnaires of the directors of private vocational schools are about the performance of management control for private vocational schools. These questionnaires can be separate into 2 sections.

Section 1 is the check-list questionnaire. This section is focusing on the general information of respondents.

Section 2 is the rating-scale questionnaire which focuses on opinion about the performance of management control for private vocational schools.

3. Data Analysis

3.1 Data analysis on the interviews. It applies content analysis to summarize substance for drafting out the management control system for private vocational schools.

3.2 Data analysis on the questionnaires. Detailed as following;

3.2.1 Analysis on section 1 of the questionnaire is about the general information of respondents. Statistics used in this section are frequency and percentage.

3.2.2 Analysis on section 2 of the questionnaire which is the opinion is about the performance of management control for private vocational schools. Statistics used in this section are mean (\( \bar{X} \)) and standard deviation (S.D.).

Phase 2: To develop the management control system for private vocational schools.

1. Draft of management control system for private vocational schools

It employs results from phase 1 to integrate and create a draft of management control system for private vocational schools.

2. Inspection of a draft of management control system for private vocational schools
2.1 Populations and Samples

2.1.1 Populations are the experts of private-vocational-school management.

2.1.2 Samples are the experts of private-vocational-school management which are 9 samples in total by purposive sampling.

2.2 Instruments

The instrument for this section is a draft of management control system for private vocational schools.

2.3 Data Collection

Data collection is operated by arranging a focus group.

2.4 Data Analysis

It can process substances and concepts from the experts of private-vocational-school management from a focus group by employing a content analysis.

RESEARCH RESULTS

Phase 1: Results of the performance of management control for private vocational schools

The presentation of results can be separated into 2 parts which the details are as follow;

Part 1: Results from the interviews of the experts of private vocational schools management, and the directors of private vocational schools which received the royal-school prize. It is about the performance of management control for private vocational schools in 4 steps as described below.

1. Establishing Standards

It is operated by the school executives who are composed of licensee, managers, directors, deputy directors, chiefs, and department chiefs. Gathering the executives through a brainstorming session has comes up with standards. They establish standards to be consistent with the national education plan as well as philosophy, culture, value, policy, target, and action plan of schools. All of these have to be conformed to the standards of the Office for National Education Standards and Quality Assessment.

2. Measuring Actual Performance

The school executives evaluate the actual performance by observing working operation in each step, enquiring the offices, examining the performance, or inspecting from the performance report. The measuring of actual performance will has to be executed at least twice in an academic year and has to be cascaded the outcomes to all staffs.

3. Comparing Result with Standards
The school executives set the criteria of comparing results with standards which are percentage, mean, or rank then, together, determine the performance. Moreover they has to apply the assessment criteria which are the assessment of internal quality guarantee of the Office of the Private Education Commission and the external quality assessment of the Office for National Education Standards and Quality Assessment.

4. Taking Corrective Action

The school executives analyze problems and set the guideline for correction and improvement of operation standard and performance measurement. Then they correct and improve operation standard and performance measurement according to the determined guideline.

Part 2: The opinion of the directors of private vocational schools about the performance of management control for private vocational schools. The details are as follow.

1. The opinion of the directors of private vocational schools about the performance of management control for private vocational schools in overall operation aspect is in most level (\(\bar{X} = 4.03\)). Considering in each aspect, it can be concluded that the performance of every aspect is in most level which the descending sequence are taking corrective action (\(\bar{X} = 4.20\)), measuring actual performance (\(\bar{X} = 4.03\)), establishing standards (\(\bar{X} = 4.02\)), and comparing result with standards (\(\bar{X} = 3.95\)).

Phase 2: The development of management control system for private vocational schools

The presentation of results can be separate into 2 parts as follow;

Part 1: The improvement of management control system for private vocational schools by balanced scorecard consists of 4 steps which are 1) Establishing Standards 2) Measuring Actual Performance 3) Comparing Result with Standards and 4) Taking Corrective Action. The details of each step can be described as follow;

1. Establishing Standards as follows;

1.1 School Board of Directors. To appoint the board of directors consisting the Managing Director, Deputy Director, Head of Operation and Head of Department.

1.2 Analyze Committee that confirms the vision and mission of the school to provide strategic direction and goal of the school that might applied the SWOT Analysis.

1.3 The analyze results shall be managed the standardization operation following;

1.3.1 Interviews the school of board of directors and involved person about the strategic vision and mission of the school. To use the different ideas as data to set up the standard operations of the school.
1.3.2 Synthesize the data obtain from the interviews to the development of standard practice of the school.

1.3.3 Organize the practical conference by inviting the school board of director and stakeholders participating the school about the standard practices prepared by the board of directors. The standard operations of the school can be modified whether to have more or less in number during the conference.

1.3.4 The designed of operational standards must comply with the established standard criteria of the Office for National Education Standards and Quality Assessment (Public Organization) ONESQA in consistent with the goals of the National Cultural Policy Education, values and philosophy of the school.

2. Measuring Actual Performance as follows;

2.1 Board of the committee has established the method of evaluation performance to evaluate the standard performance designed by the school by using the methods below;

2.1.1 To observe the performance during the operation of all procedures.
2.1.2 Ask the workers and concern person
2.1.3 Interview the workers and concern person
2.1.4 Related person due to performance
2.1.5 Review and examine the documents, evidence and report.

2.2 The Board of the committee has designed the structure, document and source of information used to evaluate the performance as long necessary.

2.3 The Board of the committee shall evaluate the performance at least 2 times of each academic year.

2.4 The Board of the committee shall report the result of evaluation to the personnel.

3. Comparing Result with Standards elaborated below;

3.1 The board of directors has compare the result of performance with the designed standard of the board of directors using the criteria to compare the frequency that may be set as percentage or average quality rating that was appropriate. Depending on the school performance standard set and considering the actual performance is higher or lower than the standard or practice or;

3.2 The board of directors has compared the result of performance with the result of performance of successful private vocational school such as royal award winning school using the Benchmarking.

4. Taking Corrective Action shall proceed below;
4.1 The board of director has studied; analyze the performance and problem that has arise.

4.2 The board of the committee has designed the modification aspect or standard practice or method of how to evaluate the performance.

4.3 The PDCA may be applied to update or revise the standard operational and method of how to evaluate the performance that has been set up.

Part 2: The experts of private vocational schools management have the overall comments that the management control system for private vocational school is useful and has possible most.

RESEARCH DISCUSSION

Section 1. The operating conditions of management control system for private vocational school.

It is found from the research that the professional management of private vocational school, director of vocational school accredited by the royal award and the director of private vocational school has the control management system in 4 steps; 1) Establishing Standards 2) Measuring Actual Performance 3) Comparing Result with Standards and 4) Taking Corrective Action. As to consider that the management control is incumbency or one significant key for school administrator alongside the internal school management by the ideas of Robbins (Robbins, 2001) that the important duty of the administrators are in 4 functions; 1) Planning is to set the goal and strategy as well as to coordinate with various activities that achieving the goals 2) Organizing is to establish the activities, assigned the responsible personnel, groups, establish the organization structure and director 3) Leading is to order and persuade all parties to work together to achieve the goals of the organization, 4) Controlling in related to the management, to follow up and monitoring the performance in order to comply the management plan, organizing people to work, director and persuade people to work but could not guarantee whether the operations of the organization will achieve under the plan. Therefore to control is important as the final aspect that link to the success for management duty. The result of this research in correspond the statement of Mallika Tonson (Tonsorn, 2002) that the manager should do the management control along with other functions since planning, establish the organization, organizing people to work and leading. However the management control is not yet a work that has been successfully done but this task should be made step by step. Therefore this operation must need the planning and understanding. The management control is consist with 4 steps; 1) Establish the standards, 2) Measure the performance, 3) Compare the performance to standards, and 4) take action to correspond the statement of Schermerhorn, John R. (Schermerhorn, 1989) that discuss the process.
of management control in 4 steps 1) Establishing the objectives and standards, 2) Measuring the actual performance, 3) Comparing the result with objectives and performance, 4) taking corrective action to correspond the research study of Samreung Oonsamphan (Oonsamphan, 2007) found that the dream concept of formal management control system for the school are in 4 steps : 1) determining objectives/goals/standards 2) measurement / 3) comparisons and 4) remediation.

**Section 2** Management control system for private vocational schools.

1. It was found from the research that the management control system for private vocational school under the balanced scorecard principles is consist in 4 factors; 1) Establish Standard 2) Measuring Actual Performance 3) Comparing Result with Standards, and 4) Taking Corrective Action. Each procedures can be discuss as follows;

1.1 Establishing Standards using the brainstorming from the committee, school management committee and concern person. This research has correspond the statement from Chalida Sornmanee and Poonsri Songwonchip (Hancharoenkij, 2008) that the procedure to set the standard performance should held a meeting together with the directors, head of the department and all agencies, and in-charge personnel for discussion. It also correspond the research of Boonploy Ebchan-at (Ebchan-at, 2003) found that the process of establishing the standard performance by the draft of the committee and all parties have joint to review the draft, examined, modify, assessment and publishing.

1.2 Measuring Actual Performance conducted by the committee to determine how to measure the performance establish by the school using the observation, query, interviews, review the performance and review the document, and reports. Which the committee shall measure the performance at last 2 times a year. Then inform all personnel for the result of measure performance. This research has correspond the statement of Mallika Tonson (Tonsorn, 2002) that the measure performance is the task of the management to establish the method of how to measure the performance whether it is complying the principle and standard or not. This is also correspond the research of Boonploy Ebchan-at (Ebchan-at, 2003) that there is a constant evaluation conducted by the head of department and management which correspond to the research of Kanokporn Charinratanakorn (Charinratanakorn, 1997) found that the assessment was determined by the objectives in written and analysis the result to improve the performance. The tools use in this research was observation and in-charge person also coordinates the assessment.

1.3 Comparing Result with Standards that conducted by the appointed committee. The result of this research has correspond the research of Mallika Tonson (Tonsorn, 2002) that the compare performance to standard is measure of performance compared to standard which conducted by the management using the common sense in comparing the result with objective
to standard. If the result is lower than the standard it needs to analysis and study the cause. Schermerhorn, John R. (Schermerhorn, 1989) said that comparing the result with objectives and standards is a measure of performance which the management shall use the comparing result with objectives and standards. If the result is lower than the standard it is need to study and analysis of what is the causes. This research is also correspond to the research of Boonploy Ebchan-at (Ebchan-at, 2003) that the head of department and the administrator has measuring the performance with standard, and it also correspond to the research of Kanokporn Charinratanakorn (Charinratanakorn, 1997) that the personnel are in cooperation of the evaluation.

1.4 Taking Corrective Action conducted by the appointed committee should study and analysis the result of performance and the occurred problems. Then set the guidelines on how to improve or modify the standard performance or how to measure the performance. The result of this research is correspond the research of Mallika Tonsorn (Tonsorn, 2002) said that the take action is to analyze the problem and determine the ways to modify or improve the performance or how to measure the performance. That is perfect to the situation and effectively controlled. Then set the plan to improve the previous work and monitor the new performance. Schermerhorn, John R. (Schermerhorn, 1989) said that taking the corrective action is to analysis the problem that has been arise. Then set the guidelines on how to revive or update the work or change the standard or how to measure the performance. To fit the situation and control the work performance. This research also correspond the research of Boonploy Ebchan-at (Ebchan-at, 2003) found that the administrator has conducted the take action in cooperation of the personnel of the school to take action, improve and find the strategy together.

2. The evaluation of management control for private vocational schools under the balanced scorecard found that the director, deputy director of budget department, deputy director of personnel department and deputy director of general administration comments that the overall management control for private vocational schools under the balanced scorecard principles is useful and possible in many levels. When considering in over-all levels are possible as the average sequence from high to low, firstly is the useful and secondly is possibility. This is because the system of management control for private vocational schools towards the balanced scorecard has operated in 4 factors: 1) Establishing Standards, 2) Measuring Actual Performance, 3) Comparing Result with Standards, and 4) Taking Corrective Action as designed by the committee including the related person in all department are also involved in the process, and help to establish the standard performance for the schools. The graduates has the quality according to the standard curriculum and the operation has been carried out according to the quality assurance of the school corresponding the guidelines of the ONESQA. So to considered
that the management control system for private vocational school under the balanced scorecard that developed by the researcher had developed is useful and there is a tendency of possibility.

**SUGGESTIONS:**

1. Instruction in applying the research as follows;
   1.1 The private vocational schools can apply the management control system for private vocational school to school management appropriate to the policies, goals, values, culture and philosophy of the school.
   1.2 The private vocational school should provide the personnel and all involved person within the school to have knowledge and understanding about the management control system of the private vocational school to transmit the knowledge, concept of performance and continuous method of problem solving.
   1.3 The private vocational school should promote and support all personnel within the school and all parties involved in the implementation of the management control system for private vocational schools. Including the school tradition to accept the take action and persuade all personnel.
   1.4 The administrator of private vocational schools must focus on implementation and support the management control system for private vocational schools to entirely apply within the school.

2. Suggestions for further study
   2.1 It is advisable to study about the development of appropriate indicators that correspond the standard performance of each view of the management control for private vocational schools.
   2.2 It is advisable to study to monitor the implementation of management control system for private vocational school.
   2.3 It should need to learn about the impact that may arise from the implementation of management control for private vocational schools, and the research data will be develop the management control for private vocational schools.

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