

## The Effectiveness of 'Financial Planning and Control' in School-Based Management

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### *Abstract*

*This study aims to examine the effectiveness of 'financial planning and control' in school-based management in Hong Kong primary schools. A case study of nine schools was conducted. A qualitative method of interviews was adopted in this study. A total of 9 principals and 9 teachers from nine primary schools responded to the interviews. The finding shows that the schools should decentralize financial budget planning to match school policy. Teachers' should participate in giving opinions on the financial planning of their taught subjects and groups. The principal has the responsibility to monitor whether the groups can use the budget properly.*

In the 1980s, the system of relatively uniform centralized budget resource allocation to schools was judged by many to have impaired the achievement of equality, efficiency, liberty and choice. Thus, school-based management was suggested, with lump sum budgets allocated to schools, together with a high degree of community involvement in school decision making and the fostering of diversity within schools to ensure choice (Caldwell and Spinks, 1988). School-based management has no clear cut definitions, but has various names, such as local management of schools, site-based management, self-managing school, school-site autonomy, school-based budgeting, school-based curriculum development, shared decision-making, restructuring and decentralized management. The differences in names are less important than the shifts in authority implicit in the process (Herman and Herman, 1993). School-based management can be defined as a system where there is a significant and consistent decentralization to the school level of authority to make decisions related to the allocation of resources, with resources defined broadly to include knowledge, technology, power, material, people, time and money and to work as the collaborative school management cycle which integrates goal-setting, need identification, policy-making, planning, budgeting, implementing, and evaluating systematically. The school remains accountable to a central authority for the manner in which resources are used (Caldwell & Spinks, 1988, 1992). School-based management (SBM) was intended to encourage positive participation from teacher, principal and parent representatives on the school board committee (Yadollah, 2006; Cheung and Kan, 2009). This attracted groups of people with different interests to participate in school policy decision-making. SBM promised greater freedom and authority for principals to exercise their leadership (McInerney, 2003). Besides, schools allowed professional teachers to express their opinions and take up greater responsibility for decision-making. Teachers became more like partners rather than employees. Teachers also acted as a facilitator and coordinator to reinvent the organizational culture in school (Cheng, 2004). SBM could provide the necessary conditions such as

transparency (Cheung and Kan, 2009), autonomy and flexibility in making decisions (Cheng and Mok, 2007). This was intended to help the employees develop the school and strengthen their sense of belonging to the school.

Different features of SBM are being implemented in Hong Kong schools to assure quality. However, experience suggests that the policy of *School Management Initiative* has created many implementation problems resulting in negative perceptions of SBM. It appears that time is inadequate for principal preparation and teacher training programmes to prepare a body of professionals to cope with the changes required, and the Education Department does not sufficiently promote school management effectiveness in schools. School community members have insufficient incentive for schools to take or accept responsibility for achieving school management effectiveness. Schools appear to feel discouraged by the inflexible funding and funding levels unrelated to performance. Hong Kong's primary school system has been configured in a unique way because the Education Department is the central bureaucracy. Unlike the private, profit-making schools and those government schools controlled by the Education Department, most aided schools are publicly funded as they operate under a Code of Aid and a Letter of Agreement between the Director of Education and the schools' sponsoring body. SBM appears to conflict with the previous practices in local primary schools and school reformers, principals and teachers have to confront several tensions in restructuring. The three main such tensions are: changes in the way of teaching and learning in schools; changes in the occupational situation of educators, like decision-making processes and conditions of teachers' work in schools; and changes in the school governance and the distribution of power between schools and their clients. Moreover, as the principals are the highest rank and the direct manager of the schools, their perceptions of SBM are also important. Evidence indicates that most of the principals are of opinion that they are facing new challenges as the leader of the school. Most of the principals are not sure whether they should also need to play the role of school manager (Gamage and Sooksomchitra, 2004). According to the policy document - *The School Management Initiative (SMI): Setting the Framework for Quality in Hong Kong Schools* (EMB&ED, 1991) and previous researches (e.g., Casner-Lotto, 1988; Lingard et al., 2002; Byrne and Mckeown, 2000, etc), 'financial planning and control' is an essential element to improve SBM. It appears that no study has focused on the effectiveness of 'financial planning and control' in SBM in Hong Kong primary schools. Therefore, it is worthwhile for us to fill this research gap. More specifically, this study aims to investigate the following research question, as perceived by principals and teachers: How effective is the implementation of 'financial planning and control' in SBM in Hong Kong primary schools?

### *Theory Background*

In the 1970s and 1980s, student performance was judged to be far from adequate in Hong Kong. Wong (1995a) argued that this was partly due to the tightening of administrative and financial controls over the schools caused by the proliferation of Education Department's policies over the years. The Education Department published the School Management Initiatives in 1991 and suggested that all schools should implement school-

based management by 2000: thus schools would change from the external control model to that of decentralized authority.

Hong Kong is facing challenges in the international economic arena and has adopted a new managerialism philosophy and decentralized power in its education system to meet the economic challenge (Ng and Chen, 2008; Cheng, 2005a, Cheng 2005b). The Hong Kong government focused its education policy on improving the quality of education and proposed a comprehensive change of public sector school reform in financial and management strategies and procedures of the administration in 1989. In 1991, the Education and Manpower Branch and the Education Department published the policy document named *The School Management Initiative (SMI): Setting the Framework for Quality in Hong Kong Schools* (EMB&ED, 1991) for setting out the reform of the school system. The SMI document supports Hong Kong's school restructuring with a school effectiveness model, that is, to improve the efficiency and effectiveness of the school management and to achieve better quality of education in all the systems. The Hong Kong's SMI is equivalent to the United Kingdom's local management of schools, school-based management in the United States and the self-managing school in Australia.

In 1991, SMI was introduced in Hong Kong as a voluntary scheme opting in by schools to increase membership by persuasion rather than by legislative coercion. The first cohort of 21 schools (aided secondary) joined the scheme in 1991. In 1992, 13 secondary schools (10 government and 3 aided) joined it. The participating schools increased sharply to 93 (70 primary and 23 secondary) in 1993 by the influx of schools from the Tung Wah Group of Hospitals and Po Leung Kuk. In 1994, more than 100 schools participated out of a total of approximately 1250 schools. By 1997, only a minority of schools (under one-quarter) had chosen formal membership, an outcome regarded as somewhat disappointing. It is worth recognizing that though many schools had chosen not to become formal members of the SMI scheme, they were, in fact, implementing policies consistent with the SMI strategy. Yet, Wong (1995b) noted that the tightening of administrative and financial controls over the schools had been the Education Department's own doing caused by the proliferation of its policies over the years. The net outcome was the stretching of its own resources and the stifling of school initiatives (Wong, 1995b).

Based on the policy document - *The School Management Initiative (SMI): Setting the Framework for Quality in Hong Kong Schools* (EMB&ED, 1991) and previous researches (e.g., Casner-Lotto, 1988; Lingard et al., 2002; Byrne and Mckeown, 2000, etc.), the 'financial planning and control' is an important feature of SBM and it is discussed in the following.

#### *Financial Planning and Control*

Most of the resources and expenses of public schools come directly from the government in order to carry out universal education. The use of resources of all public schools has to

be under strict supervision and therefore the schools must consult or get approval from the central authority on nearly every aspect of school finance. In general, it is also not easy for public schools to procure new resources by themselves under constraints of the central authority. Evidence shows that there are greater differences among schools under a system of school-based management than under one of external control (or centralised) management to make different choices about staff (choosing a part-time music teacher instead of a full-time aide), curriculum (selecting a different textbook), and discretionary funds (spending more on supplies and less on field trips or vice versa) (Casner-Lotto, 1988). This emergence forms of governance in education are also geared to the delivery of improved student outcomes (effectiveness) at the most efficient cost (Lingard et al., 2002). However, increasing planning and decision-making in these schools have focused on strategies to deal with retrenchment, and finances were often being considered over educational criteria (Byrne and Mckeown, 2000).

Under SBM, the primary principals usually carry not only the managerial responsibility for resources but also the operational activities connected with financial management. The assistant principals offer help with stock ordering, checking and educational resource allocation, but the logical support of senior management teams and bursars is not apparent (Bennett et al., 2000). Funding of schools strongly depends on school size (i.e. the number of students school counts). Larger schools receive substantially more financial means to operate effectively than smaller schools. In consequence, principals of small schools have less financial breathing space than their colleagues of larger schools (Devos et al., 2007). Under this environment, principals should be aware that a shorter planning time scale and the development of structures should be incorporated in the school management to facilitate involvement, cooperation and collaboration (Bell, 2002). Under SBM, decentralised budgeting means the allocation of funds in a lump sum rather than predetermined categories of expenditures (e.g. a certain amount for books, a certain amount for salaries) given to the school the opportunity to spend money to achieve its goals. Self-budgeting may provide an important condition for schools to use resources effectively according to their own characteristics and needs to pursue their own goals and to solve their own problems in time (Cheng, 1993b). The larger the ratio of lump sum funds to monies restricted by categories, the greater the amount of decentralisation. Successful SBM initiatives need expertise in the correct use, budgeting and expenditure of funding resources at the school-level and must provide school managers and administrators with suitable training packages and additional staff time rather than a multiplicity of clerical and financial tasks at scattered sites for the accurate usage of the school-level financial resources if new roles are responsibly undertaken, especially in financial planning (Sweet, 1988; Brown and Cooper, 2000).

Several writers argue that control over the decentralised budget is at the heart of efforts to put resources behind what the school feels to be important. The ability to allocate resources made it possible to have more direct control over the curricula and personnel. Restructuring shifted decision power in budget to the school-level that almost all school boards controlled directly expenditure of government grants (Cameron, 1992), it allowed the school, rather than the government, to determine how funds will be employed so as to

increase the school and staff with the autonomy to make school-site decisions through some combination of site budgetary control and relief from constraining rules and regulations; and sharing the authority to make decisions with teachers, sometimes with parents, students and other community members as to improve education. In the fiscal area, school-level receives budget control over staffing units for defining positions, and selecting, hiring and developing staff. In the least aggressive model of school-based management, the allocation of teaching positions is determined at the central level. Within this constraint and subject to the government regulations, members of the school-level community exercise nearly full control over who will fill these vacancies due to retirements, transfers, or increasing enrollment and that teachers are no longer sent to the school from the central government. Under school-based management, the principal and the teachers select from among applicants, sometimes from a pool screened by the central government (Clune and White, 1988). Teachers and administrators interview candidates make the final choice, and the principal officially makes a recommendation with advice from teachers to pass their selection back to the central government, which still does the hiring.

In the most advanced cases of decentralisation, authority – either full or partial – for the employment of the principal is held by members of the school-level community. The ability to roll over unspent money is the final element of site-based control of funds. In conventional accounting practice, fund balances revert to the central office. When budget authority is decentralised, schools are able to carry over budget surpluses. Professional responsibility replaces bureaucratic regulation with school autonomy in exchange for the staff's assuming responsibility for results and ways of authority and responsibility are shared between the central authority and the school-level (Brown, 1990; Cheng, 1993b; Herman and Herman, 1993; Murphy and Beck, 1995).

Besides empowering school staff by granting planning flexibility to solve the educational problems, school-based management provides the administrative staff with increased autonomy to control over the budget of the funding but it is primarily increased by the norm and culture established by the school board and the teachers' union (David, 1989). The individual school would then behave more like commercial than educational enterprises while principals would behave in more cost-effective, flexible, innovative, and competitive ways (Chubb & Moe, 1990). Then, teachers regarded as professionals and given the power to reform the school system, will work harder and more efficiently on behalf of their students and their parents as clients. Principals become consumer-responsive and responsible for managing the budget efficiently and cost-effectively rather than abstract professional standards, finding school image surviving and maintaining the competitive edge toward market values, and driving administrative decision making within schools quickly towards commercial more than educational considerations (Bowe and Ball, 1992). These new leadership roles of principals or administrators-as-manager are increasingly seen less as educational professionals and more as business managers (Robenstine, 2000).

In Hong Kong, as for financial planning and control of SMI, Recommendations 11 to 15 (Table 1) relate to financial management, each school receiving a block grant to cover all non-salary expenditures and to allow with greater flexibility to decide its own spending pattern. Schools were to be given the discretion to use savings from up to 5 per cent of a teacher's salary for any staff or non-staff spending and, in the long term, more flexibly in school finance to merge salary and non-salary grants for the benefit of the schools. In SMI giving transfer of budgetary authority, schools were allowed for devolution of authority and for financial management with the use of multiple measures of control and accountability in allocating its budget planning in terms of priorities of school direction on progress and school improvement (O'Donoghue and Dimmock, 1998). The second survey on SMI progress found that most member schools were successfully managing their decentralised block grants (ED, 1994).

Table 1  
*Recommendations 11 to 15 of School Management Initiatives*

No.	Recommendation details
11	Funds for aided schools should be provided as far as possible in the form of a block grant. Each school should have authority to decide its own spending pattern in the light of central education policies and its own defined needs.
12	As a first step in encouraging more awareness among school managers of all their resources, schools should have discretion to use savings from up to 5% vacancies for any staff or non-staff purpose.
13	While government grants should be sufficient for a school to provide an acceptable standard of education, schools should have more flexibility to tap sources of non-government funding for above standard items. In particular, they should be permitted to charge Tong Fai to all pupils, up to a reasonable amount.
14	The government should ensure that the sponsor's contribution continues to represent a reasonable proportion of the cost of setting up a school.
15	In the longer term, serious consideration should be given to the merging of salary and non-salary grants.

(Source: EMB&ED, 1991)

### *Research Method*

To investigate the research question, a qualitative method of interviews was adopted. Case studies of nine schools were conducted. Nine principals and nine teachers from nine schools were involved in interviews. Interviews involve an open-ended set of structured questions in a conversational manner to obtain and record accurately the respondent's valid evidence about human affairs (Yin, 2009). The interview questions were adapted from *Quality Assurance in School Education – Performance Indicators for Primary School* (Education Department, 1998), with modifications of their wordings were adopted as the instrument of data collection for interview to probe the perceptions of principals and teachers. The interview questions were divided into two parts. Part A included four questions on personal information. Part B included two questions: (1) How do teachers

involve in the decision-making and allocation of financial (resources) uses? (2) How does your school monitor the financial (resources) uses of different subjects and groups? The face-to-face semi-structured, in-depth interview was chosen as the most suitable method for gathering data. The respondents were the principals and teachers of functional or departmental heads. The selected school principals were contacted individually by phone calls from the researcher while teachers were approached directly by their principals, who also arranged the time, dates and places for the interviews. Each interview lasted, on average, one hour guided by a set of open-ended interview questions at the presence of the researcher. Before the interviews, the researcher explained the purpose of the research and reassured the subjects regarding confidentiality. As the interviewees were well informed beforehand through phone calls, they seemed to feel relaxed and expressed their opinions more freely in a well-prepared room. Out of 12 schools selected, 3 school principals had already run special functions and declined the invitation for interviews at the time of conducting the research. Subsequently, 18 respondents in 9 schools instead of 24 interviews in 12 schools were completed. The return rate of around 75% was assumed to be satisfactory.

### *Findings*

**Qualitative Respondents' Personal Demographic Characteristics.** Nine primary schools located in Hong Kong, Kowloon and New Territories were selected and they had been implementing SBM for about 6 years. The schools with a mean of 72 computers provided education for about 817 students with a mean of 60.7% not applying for school textbook fee subsidies in average from primary 1 to 6. They have a mean of about 38 teachers with 96% of trained teachers organised into traditional subject departments, having a principal and two deputy principals. Their school working experience was about 22 years for respondents aged 47. They had been at the school for about 9 years in the present school and the teachers taught in a variety of disciplines. They were 9 principals (8 males and 1 female) and 9 teachers (4 males and 5 females) for about 7 years in the present senior rank of assistant mistress/master, with special responsibilities and roles like head of department, functional head, level coordinator and administrative teacher as shown in Table 2.

Table 2  
*Profile of Qualitative Respondents' Personal Demographic Characteristics*

Demographic Characteristics	Categories	Frequency	Percentage	Mean	Std. Dev.
Sex	Male	12	66.7		
	Female	6	33.3		
Educational and Professional Qualification	Bachelor or below	15	83.3		
	Master or above	3	16.7		
Job Position	Principal	9	50.0		
	Assistant Master	9	50.0		
Age				47.4	3.9087
Year in Present Rank				6.9	3.9028
Year of Service				21.6	6.8875
Year of Serving in Present School				8.9	6.3699
Number of Teachers				38.0	7.6485
Percentage of Trained Teachers				96.0	0.0047
Number of Students				817.0	288.3141
Number of computers				72.0	32.0351
Number of years of implementing SBM				5.7	2.9902

The interview results are presented as follows:

The schools decentralised financial budget planning to match school policy. Teachers participated in giving opinions on the financial planning of their taught subjects and groups. Teachers are also involved in making, monitoring and evaluating the more flexible financial budget arrangement for the groups and the subjects.

Teacher J: The teachers concerned in the subject / group meeting will provide subject/group heads ideas that help them to make the annual financial budget. It was then submitted to the financial group of the executive committee and the principal for approval.

Teacher G: The vice-principal, the financial group and all subject or group heads will discuss and give opinions to the submitted financial budgets to see if they match the school policy.

Principal F: After the principal receive the submitted final budgets of each group / subject, their financial allocation will be considered to see if they need to be checked and adjusted, and then approved by the school board committee.

It was found that teachers, but not parents and alumni could participate in giving opinions about the following annual financial planning, which was submitted to the executive committee. The vice-principal and the financial group with all subject and group heads would discuss the submitted financial budgets matched school policy. Then the principal and the school board committee received it from them for adjustments or approval.

Principal H: The uses of the subject / group financial budgets will be monitored by the subject / group heads, school clerk and the principal.

It was found that the principal, the financial group and school clerk monitored the financial uses of the subjects and groups.

Principal J: Teachers can apply the quality education fund from the education department as their extra resources for special projects like IT teaching software, etc.

It was found that extra resources could be applied from the Quality Education Fund of the Education Department for IT software teaching, etc.

Principal F: The group or subject leaders should provide the financial budget in their annual plan. Their financial expenses will be monitored by the annual school plan, the mid-year review report and the year-end evaluation report.

Teacher G: The heads of subjects or groups will plan their financial budgets according to their own needs. Our principal will see if they buy the necessary things in the assigned procedure and if their implementation of the activities and teaching aids bought are based on the guidelines and within their budget.

Teacher B: The heads of the groups or subjects provide the bills, invoice or monthly balance sheet for the school clerk to keep record and claim back the money. In case, if they spend in excess of their annual budgets, the general affairs officer will think of the ways to get extra subsidies for their implementation of the activities.

Principal D: The group or subject leaders keep very close contact with me to report their use of the annual budgets. The school clerk periodically and annually prepares their financial reports. I bear with them the responsibility of the annual budgets and that I always evaluate if the financial planning and resource uses are appropriate.

The subject and group heads needed to provide the principal with the financial budget of their annual plan. They monitor themselves within the annual school plan; mid-year review report and year-end evaluation report to see if their implementation of the activities and teaching aids bought are according to the guidelines and within their budgets. If they used more than their budgets, the general affairs officer will think of the ways to get them some subsidies. They need to produce bills, invoice or monthly balance sheet to keep record and to claim back the budget used from the school clerk. They keep close contact with the principal to report their use of the budgets. The school clerk constantly and yearly prepared their financial reports so that the principal can evaluate if their financial planning and resource uses are appropriate.

### *Discussion and Implications*

Since the publication of the School Management Initiatives by the Hong Kong Education Department in 1991, schools in Hong Kong have gradually changed from external control management to school-based management to improve educational quality and school effectiveness. Teachers and principals have also supposedly changed from the role of employees to partners in the schools. They bear the responsibility for participating positively in the decision making of school policy and implementing the school plan to maintain QM in school.

Findings show that the schools should decentralise financial budget planning to match school policy. Teachers' participation in giving opinions on the financial planning of their taught subjects and groups is very important as their valuable opinions could help principal make the accurate decision. The teachers have sufficient experience in their groups and subjects, they are also encouraged to involve in making, monitoring and evaluating the more flexible financial budget arrangement for the groups and the subjects.

Besides, finding shows that teachers should participate in giving opinions about the annual financial planning. The vice-principal and the financial group with all subject and group heads would discuss the submitted financial budgets matched school policy. Moreover, the principal, the financial group and school clerk have the responsibility to monitor the financial uses of the subjects and groups closely to check whether those groups can use the budget properly.

Lastly, the subject and group heads are required to provide the principal with the financial budget of their annual plan. They monitor themselves within the annual school plan; mid-year review report and year-end evaluation report to see if their implementation of the activities and teaching aids bought are according to the guidelines and within their budgets.

There are implications for this study: (1) The teachers should be involved in financial budget planning and their experience on those subjects are very important. (2) The principals should set up a team to monitor the teachers financial budget planning and their usage of budget. (3) Teamwork is very important to implement the SBM smoothly.

#### *Limitations of the Present Study and Recommendations for Future Research*

There are two major limitations of the study that (1) the findings are based on the respondents' perceptions, and (2) only nine principals and nine teachers were interviewed. To improve the validity and reliability of this academic inquiry for future researchers, some recommendations are suggested as follows. More qualitative methods like observation and interviewing students and parents can be used to promote the reliability of the study and further understand the extent of the success of school-based management implementation. Thus, the educational institutions and educators can base on the results, improve the system and enhance school management initiatives. Hopefully, findings of

this study can make a contribution to future research and effective implementation of SBM in Hong Kong and other places of the world.

### *Concluding Remarks*

Since the Education Department's publications of SMI in 1991, primary schools in Hong Kong have changed from the model of external control management to SBM in order to improve school management. From this study, SBM is active in a culture with the teacher's participation in democratic school management. Thus, principals, teachers and parents have to change their traditional roles to fit the decentralized school management. The teachers have to change from the role of employees to partners to the school, and they have to take up the same responsibility as the principals and parents in participating in the design of school financial plan. As teachers are the frontline workers, their opinions are important to the student needs and the school plans for the future. The chances for teachers' participation in the design of school financial plan thus help them have a greater sense of belonging to the school and promote their job satisfaction and school management effectiveness.

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