

An Assessment of The Effect Of Budgetary Practices On Performance of Public Secondary Schools In Nakuru Municipality

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ABSTRACT

Amid the need to foster efficiency and effectiveness in schools, budgetary practices have been embraced by public secondary schools in Kenya. Key of which is to compel planning and to provide performance measurement criteria. Therefore, this study sought to assess the effect of budgetary practices on the performance of public secondary schools in the Nakuru Municipality. The study conducted a survey involving two respondents from each of the 22 public secondary schools in Nakuru Municipality. A structured questionnaire was used to collect primary data. The results of the study indicated that budgetary practices had a strong positive effect on the performance of public secondary schools.

Keywords: Budgetary practices, performance of public secondary schools, Nakuru Municipality.

1.1 INTRODUCTION

The major themes that emerge in assessing school effectiveness have included a focus on teaching and learning, leadership, creating an information-rich environment, creating a positive school culture, building a learning community, continuous professional development, involving parents, and external support and resources (Engel, et al, 2010). In the Kenya Education Master Plan for Education and Training 1997-2010, it is argued that quality is not mere passing of examinations or certification, but the development of independent, analytical, creative potential of the individual, including critical imagination, spiritual and ethical values. The Master Plan's view that quality education should shift from merely passing exams to include the discovery of talents, development of analytical, cognitive and creative potential; enhanced by efficient and effective management and prudent usage of resources (Ngware et al, 2006). Thus, with a compelling case to foster increasing levels of efficiency and effectiveness in all schools, school budgets have gained a more vital interest.

According to Horngren and Foster (2006), a budget is a quantitative expression of a proposed plan of action by management for a future time period and is an aid to the coordination and implementation of the plan. It is a comprehensive expression of management's operating and financial plans for a future time period and it is usually summarized in a set of budgeted financial statements. The importance of budgets in helping fulfill the organization's goals has been indicated by Dugdale and Lyne (2010) as being the ability to measure and report financial information that is mission critical for the organization. Besides, performance measures are a central component of management control systems. Making good planning and control decisions requires information about how different subunits of the organization have performed. To be effective, performance measures which include both financial and non-financial measures must motivate managers and employees at all levels of the organization to strive towards achieving the organization goals.

The key for success is effective management of the available resources. Organizations will not be able to achieve the desired performance if they fail to manage their financial resources properly (Waygandt et al, 2009). Thus, among the important aspects in improving financial management of public sector organizations like schools are activities such as annual budget planning, delineating the roles of various committee with budget responsibilities, setting criteria for budget allocation, and regular monitoring of the budget (Potter and Powell, 1992). School-wide budgets typically incorporate management staff, teaching staff, teaching support staff, general support staff, and material supplies. This resource classification scheme deliberately leaves out capital budgets as it dwells mainly on the operational budgets. The rationale behind this is that in the Kenyan system most of the schools

have no influence on capital. Investments are a responsibility of central government or other ad hoc outfits. Thus, most of the schools have no responsibility for investments.

1.2 Statement of the Problem

Secondary school education plays a key role in providing learners with opportunities to acquire skills that enables them to pursue higher education and to improve their skills leading to higher labour market productivity, (Ngware et al, 2006). Key concerns to the government and the general public of Kenya is to ensure access to quality education to all citizens. This has led to a higher proportion of the public funds being channeled to this sector. According to Price Water Coopers (2012), 21% of the total government expenditures in 2012/2013 financial year were directed to the education sector. However, criticisms have also been leveled against the Kenyan education system on issues concerning efficiency in usage of financial resources to meet educational needs as well as questions about the quality and the relevance of the curriculum and the cost of providing education (Glennister et al, 2011). Muricho and Chang'ach (2013) note that the budgetary control system is a government mandatory requirement that aims to ensure efficient use of funds with an aim of enhancing the performance of public schools. It is therefore necessary to assess the effects of budgetary practices on the performance of public secondary schools.

1.3 Purpose of the Study

The purpose of this study is to assess the effect of budgetary practices on the performance of public secondary schools in Nakuru Municipality.

1.4 Objectives of the Study

- i. To establish the extent to which budgeting practices are used in public secondary schools in the Nakuru Municipality.
- ii. To establish the level of performance of public secondary schools in the Nakuru municipality.
- iii. To establish the effect of budgetary practices on the performance of the public secondary schools in the Nakuru municipality.

1.5 Research Hypothesis

H_0 there is no statistical significant relationship between budgetary practices and performance of public schools in Nakuru Municipality.

2.0 Literature Review

2.1 Educational Effectiveness

Tooley and Guthrie (2007) state that the key aim of reform of education administration is the creation of a style of school that is to be more economic, efficient and effective, and modeled on private sector ideals. This implies that increased attention to efficiency and effectiveness in a given level of expenditure can lead to better educational benefits. The UN special report (2012) observes that financial constraints are the main reasons that cause children to drop out of schools. Therefore, in order to ensure educational effectiveness there is need to enhance control of funds in schools and this can be achieved through budgeting. Townsend (2007) emphasizes that the national policy of school effectiveness evaluation has changed gradually and this has been coupled by increased demands on accountability from the society. Thus, budgeting can assist in ensuring accountability in the use of funds and this can lead to increased effectiveness in schools.

2.2 Budgetary Practices

A well-integrated budgeting process can provide better program and financial decisions that can lead to improved operations and performance in schools (Dugdale and Lyne, 2010). According to National Advisory Council on State and Local Budgeting (2009), the principles of budgeting process can be accomplished by having budget practices. These practices include; planning and stakeholder involvement, budget allocation or implementation and budget control.

2.2.1 Planning and Stakeholder Involvement.

A budget process that is well planned and integrated with other activities of an organization such as management and planning functions will provide better program and financial decisions that can lead to improved organizational operations (National Advisory Council on State and Local Budgeting, 2009). This means that budgeting practices that involve all stakeholders and incorporates their priorities and needs can have a positive impact in maintaining good relationships with the public and enhancing students and teachers overall impression of the school management. Hartman (2003) argues that budget planning and stakeholders' involvement ensures

that realistic expenditures and revenue forecasts are incorporated in the budget. Additionally, planning and stakeholders involvement in the budgeting process acts as a means of providing incentives and a sense of empowerment to teachers and other employees in schools to implement effective practices and achieve the required level of performance.

2.2.2 Budget allocation and implementation

According to Breul and Moravitz (2007), the scarcity of resources requires budget allocation decisions to focus on effectiveness of spending public funds. This implies that schools must ensure efficient use of funds through budget allocation by ensuring effective planning, performance measurements and cost measurement. Robinson and Last (2009) affirm that the process of allocating public funds should be guided by the maximization of an appropriate social welfare function. Thus, in allocating and implementing budgets, schools should look for a mix of funds that would maximize their overall performance.

Massy (2007) observes that budget allocation and implementation in schools involves decentralizing responsibilities in order to mitigate problems of conflicts between different stakeholders. Decentralizing budget allocation and implementation enables different departments to be involved in the process and serves as a motivation of improving school performance. National Advisory Council on State and Local Budgeting (2009) notes that budget allocation and implementation should reflect the priorities and the preferred future state of the school. This helps in making sure that all the stakeholders support the approved budget and this guarantees its successful implementation.

2.2.3 Budget Control

Budget control involves using budgets in controlling the operations of an organization (Waygandt et al, 2009). It encompasses the use of budget reports in order to ensure that the planned objectives are achieved. This implies that school departments must prepare periodic reports to the management that analyze any differences between the actual and the planned level of performances. According to Kung et al (2013), budget control provides an organization with the necessary information which is relevant to its operations and performance. Thus, schools can achieve their performance objectives by ensuring effective budget control.

According to Hildreth (2003), the use of budget as a control mechanism makes sure that funds are used according to an established set of objectives and priorities. Additionally, budget control ensures that organizations are able to achieve their objectives in an efficient manner. This suggests that budget control can provide schools management with a means of ensuring that funds are used proficiently towards the achievement of the set performance standard. Breul and Moravitz (2007) observe that budget control serves as a means of placing greater importance on the achievement of the overall objectives of an organization. This implies that budget control assist in ensuring that school management and departments are devoted towards improving performance. Therefore, schools can use budget control in order to facilitate implementation of their strategies thereby improving their performance.

2.3 Performance of Secondary Schools

Students' performance in national examinations is commonly used as a measure of school performance. However, Al-Hamdan and Al-Yacoub (2005) note that this method does not indicate the contribution made by the school towards the achievement of its students. Therefore, in measuring performance of secondary schools, several indicators should be used. This is because the public and communities expect their schools to pursue a range of valued outcomes. According Bendikson et al (2011), three methods can be used to assess the performance of secondary schools and they include; gross productivity, value added and growth analysis.

Gross productivity involves looking at the performance of students in a given assessment while value added method tries to assess the contributions made by the school to the students. Finally, growth analysis method assesses the developments and improvements made by the school in terms of its physical resources over time. Sarrico and Rosa (2009) emphasize that in evaluating the performance of secondary schools it is fundamental to include improvements made on its resources.

2.4 Secondary Schools Governance in Kenya

In Kenya, secondary schools are managed by Board of Governors. According to Kindiki (2009), the Board of Governors of each school is mandated to create and implement budgets and financial management systems that are best suited to the needs of the school. Blanden et al (2009) points out that sound budget practices are vital for a school ability to design and implement effective fiscal policies. Budgeting helps to ensure accountability, to prevent the leakage of public funds, to increase efficiency in the use of scarce public resources and to improve the prospects of meeting school development needs. Stability is more fragile, resource constraints are more

binding, and school development needs remain more pressing in low-income countries than in developed and emerging market countries (Engel et al, 2010). As a consequence, efforts to strengthen budget institutions in public secondary schools governance in Kenya have featured prominently.

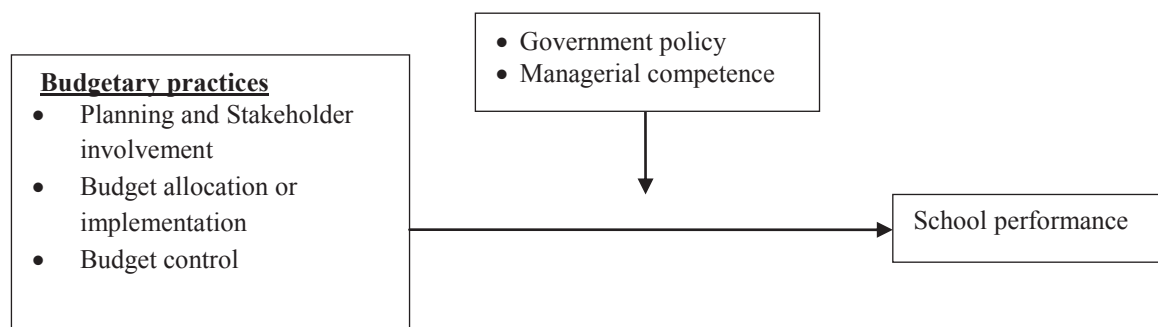
2.5 Empirical Literature

Lopez et al (2009) conducted a study to determine the relationship between budget participation and job performance of South Korean Managers mediated by job satisfaction and job relevant information. They used the path model to determine the relationship between budget participation and performance. The findings of their study revealed that there is a strong positive relationship between budget participation and performance of Korean Managers. Lau et al (2005) investigated the interactive effect of budget emphasis, participation and task difficulty on managerial performance. They used a self-administered Likert scale to measure budget participation, managerial performance, budget emphasis and task difficulty. According to their results, high budgetary participation leads to improved managerial performance in tasks that are extremely difficult.

According to Kung et al (2013), there is a positive relationship between budget planning and budget emphasis on the performance of the management as well as that of the organization. The aim of their study was to examine the relationship between budget planning, budget emphasis and performance. The study used a seven-point Likert scale to measure budget emphasis, budget planning and organizational performance. Furthermore, Joshi et al (2003) did a study to determine the relationship between corporate budget planning, control and performance evaluation in Bahrain. They used a questionnaire to collect data relating to budget planning, control and performance from 40 companies that were listed on the Bahrain stock Exchange. The results of their study indicated that there is a strong positive relationship between budget planning, budget emphasis and management performance.

Bendikson et al (2011) conducted a study to identify the comparative academic performance of secondary schools in New Zealand. They used gross productivity, value added and growth analysis to measure the performance of secondary schools. The results of their study indicated that schools in low and middle class communities were more likely to improve their performance as compared to other schools. Sarrico and Rosa (2009) did a study to measure and compare the performance of Portuguese secondary schools. They used the value added approach in order to measure the performance of secondary schools. They concluded that in measuring school performance other factors besides academic performance should be taken into consideration.

Conceptualization



3.0 Research Methodology

3.1 Research Design and Target population

This study adopted descriptive research design. This is because descriptive research aims to generate knowledge that can be used to develop a profile of what is being studied (Kothari, 2008). The target population comprised all the 22 public secondary schools within Nakuru Municipality. The study specifically targeted Bursars and Head teachers from the identified public secondary schools within Nakuru municipality. These respondents were considered appropriate because the head teachers were holders of authority to incur expenses status as well as being the accounting officers of their respective schools while the school bursars were knowledgeable on issues of school finances.

3.2 Data collection

The study used primary data which was collected by the use of self-administered structured questionnaires. The questionnaires were administered to head teachers and bursars, since the head teachers were the secretary to the BOG which is mandated with the responsibility of managing school finances. The questionnaires were scaled

and they contained four parts: background information, budgetary planning and stakeholders' involvement, budgetary control and budgetary allocation, and school performance.

3.3 Data Analysis

Descriptive statistics were used to analyze the collected data so as to address objectives 1 and 2. In order to achieve objective 3, inferential statistics (correlation and regression analyses) were employed. Correlation analysis was used to measure the degree of association between the variables while a multiple regression analysis was performed in order to determine the effect of the independent variables (budgetary practices) on the dependent variable (school performance). Coefficient of determination value greater than 0.7 indicated a strong relationship between the variables. The multiple regression model that was used in the study is as shown below:

$$P = f(X1, X2, X3, X4)$$

$$P = \beta_0 + \beta_1X1 + \beta_2X2 + \beta_3X3 + e$$

Where:

P = Dependent variable (School performance)

β_0 = Intercept constant

$\beta_1, \beta_2, \beta_3$ & β_4 = Partial regression coefficients of the slope of the regression line of the independent X1 to X3 = independent variables (planning and stakeholder involvement; budget allocation and implementation; budget control)

e = the error

4.0 Results and Discussion

Table 1: Summary of the Extent of Budgetary Practices and Performance

	Strongly agree	Agree	Neutral	Disagree	Strongly Disagree	Total Responses	Rating Index
	5	4	3	2	1		
Planning and Stakeholders Involvement	23.88	33.79	16.20	17.61	8.50	44	3.43
	10	15	7	8	4		
Budgetary allocation and implementation	51.91	22.74	13.91	6.04	5.40	44	4.11
	23	10	6	3	2		
budget control	27.89	44.43	15.90	7.22	4.55	44	3.84
	12	20	7	3	2		
Level of performance	24.83	48.21	12.16	8.61	6.16	44	3.75
	11	21	5	4	3		

According to results in table 1, 10 respondents representing 23.88% of those who were interviewed indicated that there was strong emphasis on budget planning and stakeholders involvement in their schools. However, 17.61% of the respondents disagreed that budget planning and stakeholders' involvement was highly valued. The rating index in regard to planning and stakeholders involvement was 3.43. This implies that most of the respondents were neutral in regard to the extent of budget planning and stakeholders involvement in their schools.

In respect to budgetary allocation and implementation, table 1 shows that 51.91% of the respondents strongly agreed that budget allocation and implementation was adequately done in their schools. In contrast, 5.40% strongly disagreed that budget allocation and implementation was sufficiently done. This represented a total of 4 respondents. The rating index for budget allocation and implementation was 4.11. This implies that majority of the respondents agreed that budget allocation and implementation was effectively done in secondary schools in Nakuru Municipality.

The results in table 1 indicate that 44.43% of the respondents agreed that budgets were used as a means of performance control in their schools. Conversely, 2 respondents representing 4.55% strongly disagreed that the

actual results were compared against the budgeted plans as a way of controlling performance. Most of the respondents were neutral on whether their schools employed budgets as a control measure as indicated by the rating index of 3.84. Furthermore, the majority of the respondents (48.21%) agreed that their schools were performing well. The rating index in regard to the level of performance of secondary schools in Nakuru Municipality was 3.75. This means that most of the respondents were indifferent concerning the performance of their schools.

Table 2: Pearson Bivariate Correlation Analysis and two tailed t-test

Independent Variables	Statistics	Dependent Variable
		School performance
Planning and Stakeholder involvement	Pearson Correlation	.176
	Sig. (2-tailed)	.254
	N	44
Budget allocation and implementation	Pearson Correlation	.450**
	Sig. (2-tailed)	.002
	N	44
Budget control	Pearson Correlation	.849**
	Sig. (2-tailed)	.000
	N	44

According to correlation results in table 2, planning and stakeholder involvement was found to be positively but not significantly related to school performance ($r = .176$, $P=0.254$). This is because the p value was higher than 0.05. Furthermore, the computed r value on the relationship between budget allocation and implementation, and school performance was 0.450 with a significance value of 0.02. This indicates that there is a positive and a statistically significant relationship between budget allocation and implementation, and performance of secondary schools in Nakuru Municipality. Finally, correlation results in table 2 indicate that budget control was positively and significantly related to performance among the public secondary schools ($r = 0.849$, $P < 0.05$). The r value of 0.849 implies that there is a strong positive relationship between the two variables.

Table 3: Multiple Regression analysis

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.856 ^a	.732	.730	12.10940	.732	.821	3	40	.002	1.87

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a. Dependent Variable: School Performance

b. Predictors: (Constant), Planning and stakeholder involvement, computed Budget control computed, Budget allocation computed

According to the multiple regression analysis results in table 3, the co-efficient of determination (R) value was found to be 0.856. This implies that there is a strong relationship between budgeting practices and the performance of schools in Nakuru Municipality. The significance value of 0.02 indicates that the relationship between the two variables was statistically significant. Therefore, this study rejects the null hypothesis and concludes that there is a statistical significant relationship between budgetary practices and school performance in Nakuru Municipality. Table 3 shows that the adjusted r^2 value was 0.732. This means that 73.2% of the observed changes in school performance are attributed to budgetary practices while the remaining percentage could be explained by other intervening variables. The Durbin-Watson value of 1.87 indicates that there was no autocorrelation among the independent values because it was within the tolerable levels of between 1.5- 2.5.

Table 4: Regression Coefficients

Model		Un-standardized Coefficients		Standardized Coefficients	T	Sig. (p-value)
		B	Std. Error	Beta		
1	(Constant)	47.313	8.150		5.805	.000
	Planning and stakeholder involvement	.565	.412	.236	1.372	.178
	Budget allocation and implementation	.160	.506	.794	.316	.024
	Budget control	.347	.408	.854	.851	.003
a. Dependent Variable: School performance						

The computed significance values as shown in Table 4 in regard to budget allocation and implementation ($p=0.024$, $p < 0.05$), and budget control ($p=0.003$, $p < 0.05$) were found to statistically and significantly influence school performance at 0.05 degree of significance. The study findings further indicate that there was no statistical significant relationship between budgetary planning and stakeholders involvement, and school performance in Nakuru Municipality ($p=0.178$, $p>0.05$).

5.0 Summary and Conclusions

The aim of the study was to find out the effect of budgeting practices on performance of the public secondary schools in the Nakuru municipality. The results of the study indicated that there was a positive relationship between budget planning and stakeholders' involvement, and school performance. However, the relationship between the two variables was not statistically significant. This means that budget planning and stakeholders

involvement does not have a significant effect on school performance. Furthermore, budget allocation and implementation was found to be positively and statistically significantly related with school performance. These findings suggest that increased budget allocation and implementation can significantly improve the performance of public secondary schools. The results of the correlation analysis indicated that there was a positive relationship between budget control and school performance. The degree of relationship between the two variables was found to be statistically significant at 95% degrees of confidence. This means that increased budget control can considerably improve school performance.

The multiple regression analysis results indicated that there was a strong and statistically significant relationship between budgetary practices and school performance. Therefore, this study concludes that budgetary practices have a strong positive effect on the performance of public secondary schools in Nakuru Municipality. Despite the strong relationship between budgetary practices and school performance, this study recommends the need to increasingly adopt and strengthen budgetary practices especially budget planning and stakeholders' involvement in order to achieve a higher level of performance in public secondary schools in the study area. Stakeholder involvement is important for successful formulation and implementation of budgets. Thus, schools need to identify with their stakeholders and involve them throughout the budgeting process to ensure increased chances of success.

6.0 Suggestion for Future Research

The limitation of the study was aggregating many schools with varied practice and performance levels and thus this study recommends a study that will be focused on specific school or schools sharing common budgeting practices so that the effects of budgeting practices can be measured more effectively.

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