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Differences in Management Control System from the Teachers' Perspective

- A cross-sectional interview study of Public and Private Primary
Schools

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Abstract

Title	Differences in Management Control System from the Teachers' Perspective: A cross-sectional interview study of Public and Private Primary Schools
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Purpose	The Swedish primary education consists of public and private schools, where a comprehensive voucher system surrounds them. The different types of organizations present the debate of whether the different school management objectives, create an advantage over the other. Henceforth, principals are responsible to implement such management of the schools. Therefore, the purpose of this thesis is to explore the teachers' perspective on the current Management Control System at their public or private school. Herewith, identify differences and similarities between the public and the private primary schools' Management Control System.
Methodology	The methodology is based on an abductive approach, where it combines an inductive approach that allows us to attribute meaning to the studied event and a deductive approach that refers to the literature that has been studied before the data collection.
Theoretical Review	This study adopts the Malmi and Brown (2008) Management Control System as a package framework. Hence, within each control, we have developed hypotheses that directly link the literature to the questions being studied.
Empirical Findings	The data were collected from semi-structured interviews, the interviews were conducted with six teachers, four teachers in two public schools and two teachers in two private schools.
Conclusions	The findings reflected some differences in the Management Control System between the public and private schools. Differences were in Cultural control, where public schools emphasize more on the school values and beliefs. Also, the Cybernetic control reflected that in the private schools there is an absence of autonomy on the budget allocation. Regarding similarities, in the Planning control principals encourage involvement in the planning, Reward and Compensation is absent in both types of schools, and Administrative control reflected similar autonomy in personalizing the national curriculum.
Keywords	Management Control System, Public school, Private school, Teacher, Professional Service Firm

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We hope the reader will enjoy our thesis.

Kind regards,

Leomar Laclé (940314-T477) & Mohammed Nashed (780912-1697)

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1. Introduction

The first chapter provides a comprehensive overview of the research problem. Section 1.1 provides the readers with the background to the research topic, where the Swedish school system and the management mechanisms are introduced. This is followed by Section 1.2, which presents the problematization that surrounds the topic. Section 1.3 presents the purpose of the research and the research questions. Lastly, in section 1.4 an outline of the thesis is presented, providing an overview of the following chapters in this thesis.

1.1 Background

With the increase of technological innovation, globalization, and migration, education leaders are facing challenges in the rising expectations in schools (Shibo, 2016). The role of proper basic education requires to be economic, cultural, social, and technological for people to develop (World Education Forum, 2000). To fulfill these needs, the Swedish school system starts with compulsory schooling at the age of seven from class one till nine, afterward, there is the non-compulsory schooling that is the upper secondary school and further (Education in Sweden, 2020). The Swedish school system consists of public and private schools, where there is a comprehensive voucher school system that has more or less a free entry barrier. Boyne (2002) distinguished the public and the private sector by their ownership, where the Swedish public schools, also known as “Kommunala” are managed by the local municipality within their region and are funded by taxpayers, hence, they could not charge additional fees (Education in Sweden, 2020). On the other hand, the private primary schools, also known as “friskolor”, are owned by shareholders or entrepreneurs and are managed by independent individuals or foundations (Boyne, 2002). However, the private schools in Sweden are also funded by the local municipality contributions, and they are also allowed to receive external donations (Education in Sweden, 2020).

Historically, there has been an extensive belief that private schools in comparison with public schools are more effective in terms of quality because of smaller class sizes or the supply of school material (Böhlmark, Grönqvist, & Vlachos, 2016). In several countries, the community has the opportunity to select different options of schools, referred to as the program (Angrist

et al. 2002; Hsieh & Urquiola, 2006; McEwan et al. 2008). The Swedish voucher schools consist of non-profit, for-profit, religious, and secular organizations. However, they are all subjected to the same rules and regulations, hence the Swedish National Syllabus (Böhlmark, Grönqvist, & Vlachos, 2016). In particular, the Organization for Economic Co-operation and Development (OECD) stated that following the Swedish Education Act, the objectives of the education system are that the pupils shall acquire and develop knowledge and values, schools should promote the development and learning of all children and foster a lust for lifelong learning, as well as establish respect for human rights and basic democratic values that the Swedish society rests upon (OECD, 2016) Moreover, similar to public schools the private schools' budget is indirectly set by the municipality based on the number of students, and the screening of students should be based on non-academic achievements (Böhlmark, Grönqvist, & Vlachos, 2016). The competition between the schools is seen as a positive effect, as now the students can decide which school to attend, making the schools work harder to perform better (Böhlmark, Grönqvist, & Vlachos, 2016). Hence, the money follows the students, where schools will have to increase their quality to attract students (Böhlmark & Lindahl, 2014). In the primary schools in Sweden, the principals carry a large resemblance of corporate managers, where they are responsible for hiring, deciding on salary, supporting the teachers, encouraging the teachers, creating a schedule, and making pedagogical decisions (Böhlmark, Grönqvist, & Vlachos, 2016). Consequently, the focus on the management control system to address the differences in objectives between the public and the private schools in Sweden.

The concept of exploiting human efforts for the achievement of organizational goals has been very crucial in business development (Flamholtz, Das, & Tsui, 1985). To enhance control of the behavior of the employee, most organizations make use of different mechanisms, such as standards, procedures, supervision, position description, reward systems, and measurement (Flamholtz, Das, & Tsui, 1985). Combining these mechanisms, it forms the organizational control system, also known as the Management Control System (MCS) (Malmi & Brown, 2008; Flamholtz, Das, & Tsui, 1985). The concept of an MCS as a package existed for over four decades, and there have been many studies on this concept (Chenhall, 2003; Dent, 1990; Flamholtz, Das, & Tsui, 1985; Otley, 1980; cited in Malmi & Brown, 2008). MCS as a package is a relevant concept because the management within the organizations does not work in isolation and it covers both the formal management and the informal management (Malmi & Brown, 2008). The links between the MCS sections, their context, and their performance could

be very complex as many factors can influence them, especially in large organizations where there are several people in the hierarchy (Baid, 2017). Moreover, Ferreira and Otley (2009) stated that MCS is defined as the process where managers assure that obtained resources are effectively and efficiently used in order to achieve the organizational goals. During the years, many MCS as a package frameworks have been developed for various goals, however, to capture the organization as a whole Hausteijn, Luther, and Schuster (2014) stated that as part of the MCS judgments, the standards and the procedures, as well as the human and the corporate culture must be included.

In Sweden, the autonomy level is above the average in most dimensions (OECD, 2011). Consequently, in most public and private primary schools in Sweden, the principals have complete control over the management (Böhlmark, Grönqvist, & Vlachos, 2016). Therefore, it is very likely for Swedish primary schools to be completely influenced by their principals. When it comes to for-profit schools, the principals have different objectives compared to non-profit schools (Böhlmark, Grönqvist, & Vlachos, 2016). In for-profit schools, the objective is to educate as many students as possible at the lowest price. However, because a non-profit environment surrounds the principals in Sweden, they are keen on improving education and general career concern (Böhlmark, Grönqvist, & Vlachos, 2016). Hence, the exact type of policy that the principals pursue is unclear. Furthermore, in the school system, the strongest links in the learning process are the teachers and students, which assist the principals and administrators to make more informed decisions when it comes to management (Baid, 2017). Gamoran and Dreeben (1990 as cited in Baid, 2017) stated that school management has a very tight personnel control, as the teachers are required to follow the session planning, timetables, education guide, and syllabus. For this reason, the focus of this thesis is on the teachers' view of the MCS in place. Moreover, high results control and high action control cannot co-exist, teachers require autonomy to carry out the classes (Baid, 2017). Hence, teachers' isolated work conditions restrict management from introducing authoritative control. Therefore, in the process of selecting and hiring new teachers, cultural control is an important aspect, as the teachers will be representing the schools' values. Thereupon, teachers' beliefs need to fit the one from the school (Baid, 2017). These standards that need to be followed create a rivalry against each school concerning the success of the students. Moreover, it can create bias from the teacher's side to either be interested in the public or the private schools (Böhlmark, Grönqvist, & Vlachos, 2016).

1.2 Problematization

The public and the private organizations are mostly distinguished by who owns them, who manages them, and their sources of funds (Boyne, 2002). Similarly, in the Swedish primary schools, the ownership and management differ between public and private schools, however, both of them primary funds are from the municipality. In previous research in identifying the differences between the two organizations, the main finding was that public organizations are more risk-averse, more bureaucratic, and have a higher focus on regulation (Boyne, 2002). In a narrower case in Sweden, Böhlmark, Grönqvist, and Vlachos (2016) stated that it is known that private schools tend to be more effective than public schools, because of the class sizes or the supply of school material. Therefore, the Swedish primary schools present the debate, whether the private schools have advantages over the public schools, because of, for example, a different management style or potential additional funding. Moreover, besides the mandatory Swedish national curriculum being used, the private schools are allowed to deviate from the curriculum and offer extra subjects, which in return increases the overall quality of private schools (Böhlmark & Lindahl, 2014). Hence, it creates a competitive advantage over public schools.

The MCS is used to enhance control of the behavior of the employee, where most organizations make use of different mechanisms, such as standards, procedures, supervision, position description, reward systems, and measurement (Flamholtz, Das, & Tsui, 1985). Hence, Böhlmark, Grönqvist, and Vlachos (2016) explained that principals in Sweden act as corporate managers and are responsible for the MCS, where they carry a lot of responsibility for the success of the school, regardless of public or private. Because public and private schools have different objectives and the Swedish non-profit environment surrounding the principals, the management preference is unclear (Böhlmark, Grönqvist, & Vlachos, 2016). Whereas, the teachers also have a significant role in the success of the school, because they represent the values and beliefs of the organization that is created by the principals. Therefore, the teachers' view of the management is important, as well as how does this view influences the perception of the teachers at the school. This study aims to acquire a deeper understanding of the teachers' view on the MCS of the public and the private schools, where a thorough analysis in a qualitative study is required to identify if there is a difference between the management in the public and the private schools.

1.3 Research Purpose and Research Questions

The Swedish public and private primary school present different objectives and goals when it comes to organizational management, where principals act as corporate managers for the schools. Hence, because of different management styles within each type of organization, there is the debate of whether one organization is more effective in terms of quality than the other. Therefore, the purpose of this thesis is to identify possible differences in the MCS among the public and the private primary schools from the teachers' perspective. Where the aim is to construct a general MCS for each type of organization, from which this thesis will identify possible differences and similarities between the public and private primary schools. As a result, the research questions for this study are the following:

1. What are the teachers' views, working in public and private primary schools on the current MCS and how does it impact their behavior?

2. What are the differences and similarities in the MCS between the public and the private primary schools from the teachers' perspectives?

1.4 Outline of the Thesis

This thesis consists of six chapters. Firstly, this thesis starts with a background section, presenting the Swedish school system in connection with the management system, and the problematization. Secondly, the methodology, where the argumentation for the chosen strategy and design will be presented and discussed. Thirdly, the literature review will be discussing the concept of MCS as a package with alternative models and the theoretical framework and hypotheses developed. Fourthly, this report will present the empirical findings generated by interviewing four teachers in two public schools and two teachers in two private schools. Fifthly, the empirical findings of chapter four will be analyzed and discussed. The discussion chapter includes a requirement for future MCS and the limitations that were encountered. Finally, this thesis will end with a conclusion.

2. Methodology

In the second chapter, we present the design of our thesis, starting with section 2.1 which focuses on the research approach, and the argumentation for this choice. In addition, the data collection process is presented in section 2.2 which is divided into three subsections, interview structure presenting the details about the type of method used, the sample of data showing the procedure for selecting the appropriate schools, and data analysis explaining how the data collected will be analyzed. Finally, section 2.3 presents the research quality that discusses the ethical principles that are being considered, the reliability and validity, and the overall limitation encountered are acknowledged.

2.1 Research Approach

Bryman and Bell (2015) differentiate between quantitative and qualitative research methods, between the two methods there is a fundamental difference. The quantitative method applies numerals as measurements and the qualitative method refers to the explanation or certainty of theories. The purpose of this paper is to explore the teachers' view of the MCS in place and how does this view impact their behavior. Following the perception of the teachers on the MCS in place, this thesis identifies differences and similarities between the public and the private primary schools. Therefore, this report decided on qualitative based research. Bryman and Bell (2015) explain that qualitative research focuses on the phenomenon that needs to be explored because there is either relatively little research on the topic or the topic has not yet been researched.

When it comes to exploring the teachers' views on the MCS at each school, we have developed a theoretical framework. Within the theoretical framework, we have developed hypotheses that are based on existing literature. The intention of the developed hypothesis is not to test or prove them, rather use them as a guide for the semi-structured interviews and the discussion review of the collected data. For the qualitative data collection, we have conducted semi-structured interviews with primary school teachers in both the public and the private sector. Hence, this report follows an abductive approach where it combines an inductive and a deductive approach (Saunders, Lewis & Thornhill, 2016). The abductive approach aims to generalize from the

interaction between what is specific and general, where the data collection is used to explore a phenomenon by identifying themes and patterns and draw a conclusion through subsequent data collection (Saunders, Lewis & Thornhill, 2016). However, even though this report adopts the abductive approach, it leans more towards the inductive approach. The inductive aspect of this report refers to the reasoning that allows us to attribute meaning to the studied event, where the aim is to explore the teachers view on the MCS through semi-structured interviews and create an understanding of what are the differences and similarities in the MCS from the public and the private primary schools (Saunders, Lewis & Thornhill, 2016). Furthermore, it allows us to go back and forth between the collected data and the theory. As well, this approach encourages repeated observations, meaning, when repeated answers are collected, we could generalize a conclusion. The deductive aspect of this report refers to the literature that has been collected for the inspirational base and the building of a hypothesis before the data collection (Saunders, Lewis & Thornhill, 2016).

2.2 Data Collection

During the data collection phase, the conducted interviews were relied upon as the primary data. The qualitative data collection type was adopted because of its ability to study patterns and trends. In general, it is often described as more informative than other kinds of data (Bryman & Bell, 2015). The qualitative data type is described by non-numerical data that combines concepts and opinions. Furthermore, because of time constraints a cross-sectional study was adopted, where we had the goal to describe the occurrence of a phenomenon or describe the different factors of an organization at a given point in time (Saunders, Lewis & Thornhill, 2016).

2.2.1 Interview Structure

The semi-structured interview method was chosen which is considered the most popular type of personal interview in our types of research (Bryman & Bell, 2015). Semi-structured interviews start with predetermined questions about the specific topic, where it allows the interviewee to extend the flow of conversation and dialogue during the interview, and it also offers the opportunity to obtain detailed information in comparisons of the researched subject (Bryman & Bell, 2015). The main reason for choosing the semi-structured interview method is that it offers flexibility which enables us to add or avoid some questions based on the nature of the situation. Moreover, it gives a clear and close view of the management control

mechanism within the Swedish teaching sector in Skåne while following a similar framework in every interview (Bryman & Bell, 2015). Given the exploratory nature of this report, we have developed hypotheses for each control mechanism which were based on a review of relevant literature, which will be further explained and elaborated in chapter 3. Out of a combination of relevant literature and the hypotheses, the semi-structured interview questions were constructed, see Appendix A.

2.2.2 Samples of data

During the procedure to select appropriate primary schools, we began by browsing through the various municipality websites within the Skåne region, such as Lund, Helsingborg, or Malmö. On the municipality websites, we found the list of each primary school in that municipality, where it was also possible to filter between public “Kommunala” and private “Frisaende” schools. A total of 51 schools were contacted via email, phone calls, or personal visits in order to schedule interviews with the teachers, 19 contacted schools were private schools and 32 were public schools. When the schools were contacted, we asked to interview two teachers teaching between class one and nine. This sampling method is considered a convenience sampling, where the researcher administers simply what is available (Bryman and Bell, 2015). However, this sampling method can present limitations of not being generalized as respondents might not fit the population required (Bryman and Bell, 2015). In order to overcome this limitation, we have made sure that all schools contacted were either a public or private primary school and the teachers are teaching classes between one and nine. From the 51 schools contacted we interviewed two public schools which are hereafter referred to as schools A and B and two private schools which are hereafter referred to as schools C and D. The public schools have a size of 485 and 197 pupils respectively, and the private schools 200 and 300 pupils respectively, where on average in Sweden there are 225 pupils in each primary school (Statista, 2020). Additionally, the numbers of pupils in our interviewed schools include the preschool classes and the upper secondary classes. Therefore, reflecting a higher number than the average primary schools. Lastly, all our interviewed schools are located in the same region, namely Skåne.

A total of six interviews was conducted, four interviews with the public schools, and two interviews with the private schools. The initial goal was to conduct interviews with two teachers per school, which in the public schools was achieved. However, in private schools,

we were only able to interview one teacher per school. The interviewed teachers are of equal amount in gender, three females and three males. The interviewees have between 10 to 29 years of working experience in education. The interviews took between 40 to 60 minutes. Due to the COVID-19 outbreak and the rapid increase in the number of cases in Sweden, we had to rely on video calls for conducting the interviews. Video call interviews presented benefits and constraints. Benefits were that the interviews were conducted online, hence, they were the most cost-efficient because of no needs to travel. Constraints were the lack of ability to comprehend the full interview environment and presented body language. In particular, Saunders, Lewis, and Thornhill (2016) stated the importance of body language and face-to-face interaction in semi-structured interviews. However, we were still able to comprehend the voice tone in answering questions, and the facial expression used, which helped to draw conclusions. Hence, Saunders, Lewis, and Thornhill (2016) also recommend voice and facial expression as an important observable interpretation of interaction.

The nature of the questions was based on three types of questions, introducing questions, direct questions, and follow-up questions (Saunders, Lewis & Thornhill, 2016). The interview questions were divided into two sets of questions, the first questions were the introductory questions about the teachers' background, experiences in the field of teaching and in the school where she or he currently works. The second set of questions was about the management control system at the school.

2.2.3 Data Analysis

Regarding data analysis, the interviews were recorded with the consent of the interviewees, and notes were taken during the interviews. Afterward, the interviews were transcribed. In the transcribing phase, we took the tone of the voice, the pauses that indicated longer thinking time, and emotions expressed into consideration. In the last step before analyzing the data, the transcribed interviews were coded. The coding phase consisted of labeling the answers with codes that symbolizes a summary that extracts a meaning (Saunders, Lewis & Thornhill, 2016)

2.3 Research Quality

The research quality refers to the general aspects of this thesis being placed under scrutiny. To enhance the research quality, the ethical principles, the reliability and validity, and the limitations are presented.

2.3.1 Ethical Principles

The ethical principle cannot be ignored during the research, it relates directly to the integrity and discipline of the research that is involved (Bryman & Bell, 2015). Since the planning of the interviews began, adopting the questions, and communicating with the interviewees, the ethical considerations were taken seriously. Bryman and Bell (2015) indicate four areas to be considered when interviewing participants, namely no harm to participants, no lack of informed consent, no invasion of privacy, and no deception involved. To address these areas of concern, the school principals were informed of the purpose of the study that was carried out to avoid causing harm to the teachers who contributed to the case study. Also, the teachers were given a complete image of our study and the purpose of the interviews to avoid being misled. Lastly, in the coding process, the teachers' names were replaced with numbers to facilitate anonymity and protect their identities.

2.3.2 Reliability and Validity

Reliability refers to how reliable the data collected is, and if the studied outcome would be the same if a similar study was conducted (Bryman & Bell, 2015). In order to assure internal reliability Bryman and Bell (2015) suggested a close collaboration between researchers. To address the internal reliability, the transcribed documents were investigated by each researcher alone and then discussed together. This method allowed the researchers to draw their own opinion before discussing and analyzing the results. Furthermore, in the interview process, we have explained in detail the procedure of data collection and interpretation of the theory, to make the interviews more comprehensive.

In the adoption of validity in qualitative research, Bryman and Bell (2015) distinguish between internal and external validity. Internal validity refers to having a good match between the researchers' observation and the established theory (Bryman & Bell, 2015). To address internal validity, we have used the established theoretical review as a basis to compile the interview questions and in the analysis, we considered the reviewed literature to draw conclusions. Furthermore, external validity refers to the degree to which the findings can be generalized (Bryman & Bell, 2015). To address the external validity, we interviewed an equal amount of schools in each school type and by making sure that the schools that were selected represent the Skåne region.

2.3.3 Limitations

Regardless of the strengths of the chosen research methodology, there are shortcomings or limitations that could influence the findings and outcomes of the current study (Bryman & Bell, 2015). In the sample of types of organizations, we are referring to a limited number of schools. The four different schools might not represent the population of all schools in the Skåne region. In other words, it is not accurate to generalize the results of a limited number of schools. However, we have managed to interview schools in approximate similar size and similar to the Swedish average school size. In the sample of teachers, we are also referring to a limited number of teachers, which also includes differences in working experience. The senior employees are more represented than the recently recruited employees, the seniority present advantages in knowledge and experience. However, different levels of seniority also constrain the generalizability of the population. Moreover, concerning the number of interviewees in each organization, we had an unbalanced sample because we interviewed four teachers in the public schools and two teachers in the private schools, which might also constrain the generalizability in the private schools. In this context, it is important to notice the limited time we had to arrange the interviews. Furthermore, teachers were notified in advance that the study aims to identify the differences and similarities of the MCS between the public and the private schools. Hence, that might have led teachers trying to give misleading information, in order to demonstrate the superiority of their sector over the other.

3. Literature Review

In the third chapter, the literature review is divided into several subsections. Section 3.1 provides a review of schools as Professional Service Firms, where the teachers represent the professionals and it discusses the motivations among professionals. Section 3.2 provides a review of the different MCS theoretical models and focuses on the different perspectives according to the different contexts and configurations. Section 3.3 presents the theoretical framework and the development of the hypothesis, which reviews the MCS based on the Malmi and Brown framework and presents an analysis of each control. Moreover, within each control hypothesis have been developed that link literature directly to the questions being studied. In the end, section 3.4 presents a section summary.

3.1 Schools as Professional Service Firms and Motivations

Professional Service Firms (PSF) are defined as knowledge-intensive organizations regarding input, where knowledge is categorized as exceptional and valuable (Greenwood, Prakash & Deephouse, 2005). In other words, in a PSF most of the works can be of an intellectual nature, where qualified and well-educated employees form the workforce (Greenwood, Prakash & Deephouse, 2005). In the same category, teachers in Sweden are required to have a bachelor's degree in Education, a teaching certificate for specific subjects or a grade level with acceptable Swedish language to teach (Skolverket, 2020). Henceforth, the schools represent the PSF and the teachers represent the professionals. Greenwood, Prakash, and Deephouse (2005) stated that professionals in PSF are a very crucial resource in the organization because they are highly mobile, where due to their qualifications they can switch to other organizations when they are feeling unsatisfied. Therefore, the organizational culture and identity have a significant influence on the PSF (Løwendahl, Revang & Fosstenløyken, 2001). Consequently, Greenwood, Prakash, and Deephouse (2005) stated that PSF should design structures that motivate and retain the professional workforce.

When it comes to motivational theory focusing on orientations of motivation, there is the Cognitive Evaluation Theory (CET) (Ryan & Deci, 2000). The CET focuses on intrinsic and extrinsic motivation. Intrinsic motivation refers to the inherent satisfaction when an activity is

performed, Ryan and Deci (2000) emphasize that intrinsic motivation is regarded as specific activities because people's motivation varies. Furthermore, intrinsic motivation is fulfilled when three psychological needs are present, namely, autonomy, competence, and relatedness (Ryan & Deci, 2000). Autonomy is the individual perception of having a choice and free will in decision making. Competence is the individual feeling of responsibility for their outcome concerning performance. Moreover, the feeling of growth and ability to achieve everyday challenges contributes to competence. Relatedness is the individuals' need to contribute to their social environment and feel connected to others (Ryan & Deci, 2000). Hence, in connection to PSF being knowledge-intensive organizations, it benefits from intrinsic motivation (Greenwood, Prakash & Deephouse, 2005). Furthermore, the autonomous aspect of intrinsic motivation lowers employee turnover through well-being and job satisfaction (Ryan & Deci, 2000). Ryan and Deci (2000) focus on extrinsic motivation, which means to be externally motivated in completing tasks. Common external motivations are promotions, monetary rewards, and prizes (Frey, 1997 as cited in Ryan & Deci, 2000). Extrinsic motivation is when the person's goals and values are linked with expected behavior. Hence, extrinsic motivation ranges from rewards and punishment to congruent goals and values (Ryan & Deci, 2000).

3.2 Management Control System as a Package

Given the increasing importance of MCS in recent years, many studies have focused on developing a clear definition of the concept of MCS. Anthony (1965, as cited in Ferreira & Otley, 2009) defined MCS as “the process by which managers assure that resources are obtained and used effectively and efficiently in the accomplishment of the organization's objectives”. Moreover, the most essential MCSs frameworks that have been developed recently and have emerged as an integrated system are the Simon's (1995) Four Levers of Control, Ferreira and Otley (2009) Performance Measurement System, and Malmi and Brown (2008) Management Control System as a Package. The various frameworks will cause different control systems depending on their context and configurations (Otley, 1998). To distinguish between models, part of the management control judgments is based on the inclusion of formal and informal control, as the MCS should not exclude the human, or corporate culture (Haustein, Luther & Schuster, 2014). Different examples and interpretations have been developed into MCS frameworks; Table 2 summarizes the various alternative frameworks to be considered.

Type of control	MCS frameworks			
Formal controls:	Malmi&Brown	Simons	Ouchi	Ferreira&Otley
Structure	Administrative control	Interactive control	Market control	8 measures of components: vision&mission key success factors organization structure strategies&plans key performance measures (KPI) target setting, performance evaluation, reward system 4 measures of mechanisms and features of PMS
Rules and policies				
Strategy (planning; objectives, goals, targets)	Planning	Boundary system	Bureaucratic control	
Budget	Cybernetic controls	Diagnostic control		
PMS (Financial, non-financial measurements)	Reward and compensation			
Incentives				
Informal controls:	Malmi&Brown	Simons	Ouchi	Ferreira&Otley
Recruitment process	Cultural controls	Belief system	Clan control	
Cultural controls				

Table 1: Management Control System frameworks (Haustein, Luther & Schuster, 2014)

3.2.1 Simon Four Levers of Control

According to Simon (1995), the four Levers of Control mainly focus on top-level managers and describe it as a formal relationship affecting all activities within the entity of the organization. The four levers comprise diagnostic control, interactive control, boundary systems, and belief systems, as can be seen in Figure 1. The role of Diagnostic control systems is for motivation, monitoring, and rewarding for achieving the organization's goals (Simons, 1995). The belief systems are used to seek attention for new opportunities (Simons, 1995; Peljhan & Peljhan, 2008). Interactive control systems refer to learning as well as how managers involve themselves in subordinate decisions (Simons, 1995). The last lever is the boundary system that is used to set limits on unwanted behavior in the organization (Simons, 1995). The strength of these levers in implementing the strategy is not how they are used separately, but rather how they complement each other when used together as a package (Peljhan & Peljhan, 2008). Although Simon's levers have emerged, it still has deficiencies in two main points, namely that the framework is directed to top management and that it has a formal orientation (Haustein, Luther & Schuster, 2014).

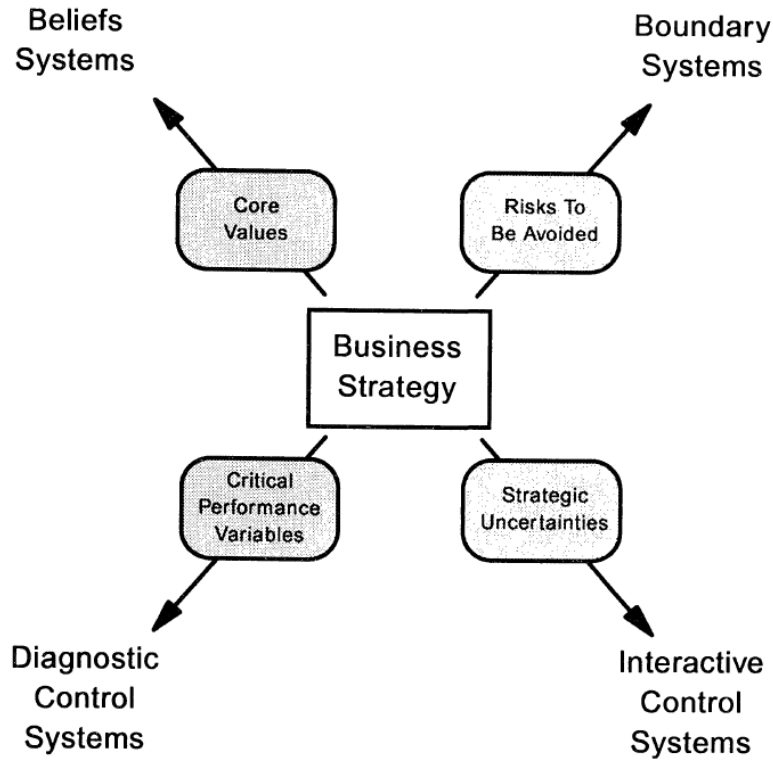


Figure 1: The four Levers of Control Framework (Simon, 1995)

3.2.2 Ferreira and Otley Performance Measurement System

The Ferreira and Otley (2009) framework is divided into 12 different questions that cover different areas within the organization. The framework is divided into two categories, the first category includes eight questions which measure the vision and mission in the organization and key success factors, as can be seen in Figure 2. The remaining four questions are measures of mechanisms and features of the Performance Measurement System (PMS) (Haustein, Luther & Schuster, 2014). The Ferreira and Otley (2009) framework is the development and improvement of a framework created by Otley (1999). The limitations in Ferreira and Otley (2009) are similar to the limitations of the Simons (1995) framework, which is that the controls are formally considered and this defect in the framework limits the possibility of the framework to act as MCS as a whole (Ferreira & Otley, 2009). Consequently, Ferreira and Otley's (2009) framework does not give enough importance to social components as a major structural part of the control system (Haustein, Luther & Schuster, 2014).

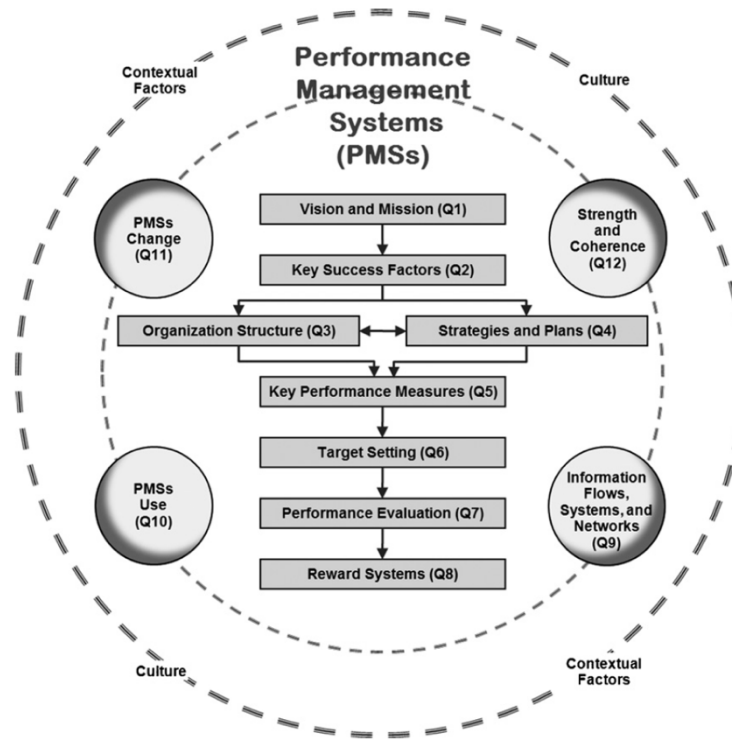


Figure 2: Performance Measurement System (Ferreira & Otley, 2009)

3.2.3 Malmi and Brown MCS as a Package

Malmi and Brown's (2008) model is considered as the most comprehensive framework because it avoids restrictions of the earlier frameworks presented and it provides a more integrated model (Ferreira & Otley, 2009). The Malmi and Brown (2008) framework consist of five sorts of control, as can be seen in Figure 3. First, cultural controls, where it consists of three aspects, namely clans, values, and symbols which are value-based controls, beliefs, and social norms (Malmi & Brown, 2008). Second, planning controls through which goals are set and behavior and efforts are directed, planning is divided according to the time period to two types, the first one is strategic planning with long-term goals and secondly tactical planning for the goals that are set for twelve months or less (Malmi & Brown, 2008). Third, reward and compensation as a motivational tool for increasing performance and achieving organizational aims (Malmi & Brown, 2008). Fourth, cybernetic controls that consist of budgets, financial measures, non-financial measures, and hybrids measures (Malmi & Brown, 2008). Lastly, administrative controls which indicate organizational design and structure (Malmi & Brown, 2008). Which in turn performs the tasks of directly observing employees' behavior and directing it. Additionally, the Malmi and Brown Framework holds employees accountable for their behavior, hence, it is characterized by taking informal control into account, unlike most

frameworks that focus solely on formal control in general (Haustein, Luther & Schuster, 2014).

Cultural Controls						
Clans		Values			Symbols	
Planning		Cybernetic Controls				Reward and Compensation
Long range planning	Action planning	Budgets	Financial Measurement Systems	Non Financial Measurement Systems	Hybrid Measurement Systems	
Administrative Controls						
Governance Structure		Organisation Structure			Policies and Procedures	

Figure 3: Management Control System as a package (Malmi & Brown, 2008)

For the purpose of this paper, this study will adopt the MCS as a package from Malmi and Brown (2008) framework. Which consists of five sets of control starting with formal controls of Planning, Cybernetic, Reward and Compensation, and Administrative. Following the informal control in Cultural (Haustein, Luther & Schuster, 2014). This framework relates the most to the purpose of this study because the framework is very neutral in all aspects and represents better coverage within the organization. The Malmi and Brown (2008) framework includes organizational structure as a category of control, which in return creates a special kind of authority and communication (Malmi & Brown, 2008).

3.3 Theoretical Framework and Development of Hypothesis

The theoretical framework chapter will review the MCS as a package from Malmi and Brown (2008). The package consists of five sets of controls, in which each control will be analyzed and presented in detail in the following section. Within each control, we have developed hypotheses that directly links the literature to the questions being studied. Hence, the hypotheses cover the two research questions presented in section 1.3. First, hypotheses labeled with the letter “a” covers the first research question, where a general assumption is made on the teachers’ view on the current MCS and how does the MCS impact their behavior. Second, the hypothesis labeled with the letter “b” covers the second research question, with a more specific assumption on the differences and similarities in the MCS between the public and the private primary schools.

3.3.1 Cultural Control

The cultural control has the assumption that organizations require more focus on human interaction, where it was explained by Malmi and Brown (2008) as “the explicit set of organizational definitions, where manager formally communicates out to provide basic values, purpose, and direction for the organization”. Moreover, given that the focus of our study is on the organizational level, we share the thought that cultural control is a set of values, beliefs, and social norms, which in return influence its members’ thoughts and actions (Flamholtz, Das, & Tsui, 1985). Therefore, it is important for managers or in this case the principals to provide adequate cultural control that stimulates trust in the relationship and decrease the role of conflict (Tiplic, Lejonberg & Elstad, 2016). However, because the schools have different objectives, and the Swedish non-profit environment surrounding the principals, the implemented culture is unclear (Böhlmark, Grönqvist, & Vlachos, 2016). The cultural control within an organization can be beyond the managers, although, when it is used to regulate behavior it is nonetheless a control system (Malmi & Brown, 2008). Within this culture, this report analyzed the organizational value, the formality surrounding communication flow, dress code, and freedom of speech. Hence, Malmi and Brown (2008) distinguish between value-based control, symbol-based control, and clan control. Moreover, this report emphasized the training for adjusting to such culture, hence, Flamholtz, Das, & Tsui (1985) state that employees adjust to culture through the process of socializing. Given these points, the socialization process facilitates the integrating of the organizational mission and vision (Flamholtz, Das, & Tsui, 1985). Finally, cultural control is linked with intrinsic motivation, where the relatedness to feel connected and can share knowledge is important for the teachers (Ryan & Deci, 2000).

H1a: A less formal organization where the relationship between principals and teachers, and knowledge sharing is encouraged has a positive effect on the teachers.

H1b: Both types of organizations share similar values for the pupil due to the Swedish National Syllabus, however, the implemented culture in sharing this value differs.

3.3.2 Planning Control

The planning control focus to control employee behavior, having a short-term plan, and a long-term plan, and having inclusion in decision making (Malmi & Brown, 2008). Where the purpose is to define goals in the organization and provide targets that need to be achieved. Consequently, planning has an impact on an employee's effort and motivation. Due to the decentralization of the organizations in schools in Sweden, the planning in both types of organizations should be similar (Baid, 2017). Furthermore, planning as a control mechanism involves the setting of goals to be achieved, where it acts as an ex-ante form of control (Flamholtz, Das, & Tsui, 1985). Also, Flamholtz, Das, & Tsui (1985) stated that participation in the planning process is key for the overall goal, where the organizational values come in place. In short, planning influences the behavior at work, by setting goals that offer challenging standards (Flamholtz, Das, & Tsui, 1985). Furthermore, the planning control is connected to the teacher's autonomy, where it will motivate the teachers intrinsically when they have autonomy in decision making (Ryan & Deci, 2000). Hence, the hypothesis is focusing on the differences between the organization, rather than the employees' perspective.

H2b: The context of long-term and short-term planning should be similar in both types of schools, due to decentralization.

3.3.3 Cybernetic Control

The cybernetic controls are an information system used to detect unwanted deviations in organizational activities and behavior. Cybernetic control consists of budgeting, financial and non-financial, and hybrid control (Malmi & Brown, 2008). The analysis will include having a budget system, teachers' ability to influence the budget, and measurement of progress and consequences. When it comes to measuring the teacher's performance, the literature suggests the grading measurement of the students that are supervised by the teacher, specifically the English and Mathematics course grades (Böhlmark, Grönqvist, & Vlachos 2016). However, in the same context, it was revealed that grade measures are too broad and because they are given by the teacher, this variable is not fully reliable in terms of output (Böhlmark, Grönqvist, & Vlachos 2016). As well, regarding budgeting, voucher schools are more flexible to allocate the budget, also, they are subject to receive extra funding in comparison to public schools (Böhlmark, Grönqvist, & Vlachos 2016). Furthermore, because the voucher school system provides more room for changes by the principal in regard to the school policies, standards,

and discretion, it can create biases for teachers to prefer working in a private school (Böhlmark, Grönqvist, & Vlachos 2016). The cybernetic control is connected to intrinsic motivation, where the teacher's autonomy in having a saying on the budget and having a good relationship with the principals to receive feedback on performance is important.

H3a: The measurement of the teachers' performance has no direct influence on the success of the teacher as a professional.

H3b: Private schools have more flexibility in allocating the budget because they are subject to extra funding.

3.3.4 Reward and Compensation

The reward and compensation control focus on increasing individual performance and motivation. Hence, the presence of reward and compensation increases effort (Malmi & Brown, 2008). Furthermore, reward and compensation include the retaining of employees and encouraging cultural control (Malmi & Brown, 2008). Merchant and Van der Stede (2011) divide reward and compensation as positive and negative, positive being monetary rewards such as wage raise or bonuses, and non-monetary such as promotion. While negative refers to penalties if targets are not met (Merchant & Van der Stede, 2011). Therefore, this report focus is on the current reward system in place, training possibilities, and personal motivation. In the Swedish school system, the teacher's wages are set individually, which are a bargain at the school level (Böhlmark, Grönqvist, & Vlachos 2016). However, because principals are limited by their school budgets, it influences the wages, nonetheless, the setting of individual wages has a substantial judgment to reward and compensation (Böhlmark, Grönqvist, & Vlachos 2016). Due to the difference between schools' ownership structure in the public and the private, the private school has more autonomy in allocating the budget (Boyne, 2002), whereas it can be more appealing to teachers that seek reward and compensation as motivation. When it comes to employee motivation, intrinsically, a management system that encourages emotional commitment to the teaching profession has a positive effect on teachers' motivation (Tiplic, Lejonberg & Elstad, 2016). Hence, the relatedness needs of the individual contribute to an affective commitment to the profession. On the other side, external motivation does not affect turnover intention (Tiplic, Lejonberg & Elstad, 2016).

H4a: Teachers are intrinsically motivated by their profession, that monetary reward and compensation will not influence their motivation and their work progress.

H4b: Because of more autonomy in allocating budget in the private schools, the private schools could offer better reward and compensation system to the teachers.

3.3.5 Administrative Control

The administrative control has been described by Ouchi (1979) as bureaucratic controls, where rules and regulations are meant to implement guidelines to monitor employee's behavior. Malmi and Brown (2008) divide the administrative control into three groups, policies and procedures, governance structure, and organizational structure. Policies and procedures are based on the traditional approach, where they are meant to shape individual behavior. The governance structure is the formal structure that comprises the authority of the organization. This control type aims to structure the operations and coordination of the firm's activities, at all levels (Malmi & Brown, 2008). When it comes to organizational structure in schools, both type of organization is directed to use the Swedish National Syllabus (SNS) for teaching procedures. Böhlmark, Grönqvist, and Vlachos (2016) stated that principals in voucher schools have more autonomy to direct the school policies and procedures, hence, they have more opportunities to influence student performance. This report focuses on the current policies and procedures in place and the autonomy to be able to make changes and adjustments. Furthermore, the administrative control is connected to the teacher's autonomy, where it will motivate the teachers intrinsically when they have autonomy in adjusting or changing the teaching procedures (Ryan & Deci, 2000). Therefore, the hypothesis is focusing on the differences between the organization, rather than the employees' perspective.

H5b: Teaching procedures are fixed in both types of organizations because of the SNS however, voucher schools have more possibilities in changing the organizational structure.

As discussed in the beginning, the theoretical framework and the hypotheses are used further as a guideline for the development and adoption of the semi-structured interview questions, see [Appendix A](#). As well, the theoretical framework and the hypotheses are used for the analysis and discussion of the empirical findings in the next chapters.

3.4 Chapter Summary

This chapter first provided an overview of the primary schools as a PSF, where the emphasis was that teachers as professionals are crucial workers in an organization because they are very mobile. Henceforth, teachers are intrinsically motivated by their career, however, they require three psychological needs namely, autonomy, competence, and relatedness. Furthermore, alternative management control frameworks were presented. Hence, out of the three essential MCS presented, the Malmi and Brown MCS framework will be adopted in this report, due to its neutral aspect. The MCS consist of five sorts of control, which will be a helping tool in answering the research questions. Within each control, both research question was addressed, where hypotheses “a” focused on a general perception on the MCS from the teachers’ point of view, to answer the first research question. While hypotheses “b” focused on the specific assumption of what might differ between the public and the private primary schools, to answer the second research question. The following chapter presents the empirical findings.

4. Empirical Findings

The fourth chapter presents the results of analyzing the collected data from our semi-structured interviews. The data consists of six interviews with teachers, four interviews in two public schools, and two interviews in two private schools. The empirical findings start with section 4.1, with a brief overview of the public and then the private schools respectively by providing an outline of schools such as area, history, size, and method of teaching. Section 3.2 provides a summary of the interviewees in Table 1, which included useful information about the teachers, such as educational attainment, experience, employment year, and a few general information about their career. Section 4.3 presents the analysis for the public schools and section 4.4 presents the analysis for the private schools. Both analyses start with a general description of the teachers' knowledge on MCS, then it analyzes each set of the MCS.

4.1 Background of the schools

4.1.1 School A

School A is a public primary school located in the Höganäs City in the Skåne region. The school is the oldest school in Höganäs which is located in the city center. Furthermore, the school is owned by the Höganäs municipality. In-School A the number of students during 2019 was 485 students. The school has a large number of qualified teachers, as the percentage of qualified teachers who worked in the school increased by 2.7% in 2019. In the same year, 75.0% of sixth graders fulfilled the knowledge requirements, and 88.9% of ninth grade in school met the knowledge requirements.

4.1.2 School B

The public primary school B is located in Viken town outside of the Höganäs municipal center, similarly to the municipality of school A. The school B is the second school in the town, and the Höganäs municipality owns the school. The number of students in 2019 was 200. School B has a very high percentage of qualified teachers as well. From which, two qualified teachers participated in our interview. The mission of the study is for everyone to be aware of the importance of a healthy lifestyle and physical and mental health, as well as what supports sustainable development.

4.1.3 School C

School C is a private school founded in 1987 and located in Malmö city in the Skåne region. School C operates as a non-profit foundation. The number of students enrolled in 2019 was 300 students. School C is governed by a board, and the board of directors is elected at the annual meeting. The county administrative board supervises the foundation of school C. The school administration is responsible for the operation of the school. In 2008. In school C, one qualified teacher participated in the interview.

4.1.4 School D

School D is an international private primary school that was authorized in May 2009. The school is located in Lund city in the Skåne region. The number of students registered in the school was 197 students in 2019, which is an increase from the previous year that there were 139 students in the school. In 2019, the school had a teacher density of 15.3 students. The corresponding figure since 2018 was 14.7 students. School D presents itself as a place of cultural diversity by meeting students from different cultural backgrounds. The school's goals are to encourage students to many concepts, such as communication, participation, exploration, and impartial thinking. Furthermore, there are no school fees for families that live within the municipality of Lund, while there are monthly fees for families who live outside Lund.

4.2 Background of the teachers

Teacher	Type of school	School label	Gender	Employment years	Education level	Duration	Date
1	Public	A	Male	20	Teachers certificate	40 min	22-04-2020
2	Public	A	Female	15	Teachers certificate	45 min	22-04-2020
3	Public	B	Male	21	Teachers certificate	60 min	21-04-2020
4	Public	B	Female	21	Teachers certificate	50 min	20-04-2020
5	Private	C	Male	29	MSc Education Management Control System	45 min	28-04-2020
6	Private	D	Female	10	Postgraduate Certificate in Education	40 min	28-04-2020

Table 2: Summary of the conducted interviews

4.3 Empirical result in Public Schools

The teachers in the public schools had a brief idea of the MCS concept, they were able to explain how the management at their school currently is and who are the ones responsible for managing the school. According to teacher no. 1, they have in school A three principals, each leading one section of the school. The management of the MCS at the school is divided into three levels, where each principal is responsible for a level. Hence, the teacher no. 2 explained that the relationship between the teachers and the principals is genuine, where everyone is keen on sharing thoughts of what is going well and what could be improved. Furthermore, at school A they have different groups of people who take care of different types of development, such as academic developments or maintenance of the school. Similarly, in school B, the principals carry the responsibility for managing the school at different levels, and they are responsible in the areas of decision making. Both schools stated that above the principles, there is the

municipality, who manages the school's teaching system for the six public schools in the area, as both schools were located in the same municipality of Höganäs.

4.3.1 Cultural Control

The mission and vision in School A are to take care of the children from the kindergarten to the ninth grade, where the slogan is "all the kids all the way long". The mission and vision in School B matched School A vision, also school B has a slogan that says, "each pupil should reach their full potential". When it comes to the communication of the mission and the vision within the schools. The teachers in school A explained that they receive great progress about the mission and the vision for the school at the beginning of each academic year, this is because each year the school has a new focus point on what they want to achieve. Moreover, the teachers in School B indicated that they had received broad steps about the culture in place at the commencement of their career at the school. Hence, the topic of mission and vision is not discussed as much. The relationships in both schools are very informal. Hence, the teacher no. 3 stated that the principal they have is very open for discussion with the teachers and supports the teachers.

The teachers of school B stated that the work culture is a combination of both formal and informal, however, the informal relationships are the predominant characteristic of the school. As a new teacher starting at the schools, the work culture in school A is brought by the principal and it is reflected how the teachers behave with each other. The principal plays the main role in sharing the thoughts in the beginning. As an example, the teacher no. 4 stated:

The teachers will not come up with new ideas if the principal is not open to new ideas and when new employees see that everyone can be open-minded with the principal, they will also be keen to share ideas (Teacher no. 4).

Additionally, the teachers in Schools B explained that the culture within all Swedish public schools is quite similar, and the new teachers will not find cultural differences when moving from one school to another. In other words, there is no need for special training, when the teacher changes from one school to another. Concerning knowledge sharing, school A has the procedure where teachers join each other class, where they get to observe how other teachers structure their classes and how they solve problems. The teachers in school B stated that at the

school all the teachers are very open to sharing experiences with each other and are very interested in helping each other, however, there is no clear procedure for knowledge sharing.

4.3.2 Planning Control

For the creation of the planning, principals in school A are responsible for the planning within the school, where teachers are encouraged to add or adjust something to the planning at the beginning of the year or during the year, which could lead to adjusting the planning of the next year. Furthermore, the teacher no. 3 explained that in school A, during the evaluation process of the teachers with the principal, the teachers have the opportunity to discuss the planning of the current year and the next year. The teachers in school B explained the planning in the bigger picture, where it was explained that the municipality of Höganäs creates the school planning for the school, while the principals create the planning for the teachers, and the teachers consequently have a smaller say in the planning. Furthermore, the teachers in school B emphasize the role of the municipal administration in making decisions that apply to all schools of the municipality, for example, holidays and other sovereign decisions. Regarding short and long-term planning in the public schools, long-term planning at School A is clearer to teachers than School B, where teachers at School A have shown that there is long-term planning that extends to three school years where teacher no. 4 explained:

When it comes to planning for the teachers' school years, it is often set in the long term planning, where the same teacher who starts teaching class four will continue with the same students till class nine, and every year it is possible for teachers to state a wish for changing of class (Teacher no. 4).

As for School B, short-term planning is more specific while long-term planning is wider and contains more subjects to deal with. Finally, all the teachers in both schools emphasized that the teachers are encouraged to be involved in the planning process within the school.

4.3.3 Cybernetics Control

When it comes to being aware of a budget system at the school, all the teachers in both schools stated that they are aware of a budget system. Teacher no. 3 explains that in school A there are different budgets for the different levels in the school. Where the teachers have the autonomy to make decisions within their budget. Furthermore, in school B, the teachers also stated that

they receive information on the budget from the principal regularly. In general, in the public schools, teachers have the autonomy to influence the spending of the allocated budget to them. In regard to the measurement of the work progress, in school A there is no clear measurement or a system to compare the progress. However, the teacher no. 3 stated because the individual salary varies among the teachers and that the salary is subject to change, the salary is an indication of the principal satisfaction on the teachers' performance. This is because, when a teacher has better work progress than a colleague, the salary will be influenced. The work progress in school B is discussed during meetings with the principals, where the principal provides feedback on the progress. Regarding sanctions or punishments for poor performance, all the teachers stress that no punishment system applied in the school management system, which teacher no. 2 explained:

The rules of the school prevent firing the employees for poor performance, however, the salary that the teacher receives depends on the quality of their performance and poor performance can influence the salary (Teacher no. 2).

4.3.4 Reward and Compensation

Teacher no. 4 at school A explained that there is a law in Sweden that started two years ago, which states that the principals can reward the teacher a fixed amount of money to the salary, based on the work progress. However, at school B the teachers explained that there is no reward system present at the school, even though the teachers explained that the absence of a reward system does not affect the quality of their work. When it comes to non-financial rewards, both schools do not provide any. However, the teacher no. 3 stated that they do receive an appraisal from the principal which can count as a non-finance reward. In regards to being motivated by the reward system, teacher no. 4 explained the Swedish law that provides the opportunity to receive a raise in salary, motivates and pushes some teachers to work harder to receive this raise, however, other teachers might not be focusing on this raise in order to be motivated. Similarly, the teacher no. 3 stated that motivation is intrinsic.

In regard to training opportunities, in both schools, there are training opportunities, however, they are limited because of budget restrictions. Teacher no. 4 explained that it would be more beneficial for English teachers to go abroad and work in an English-speaking country where they can gain more experience in the subject. Moreover, the teacher no. 1 explained that in

school B there are training opportunities. However, the training needs to meet certain requirements, such as it needs to be beneficial for the entire school as an organization and/or should benefit the pupils as a whole.

4.3.5 Administrative Control

The teachers in both schools have documented guidance that must be followed in the teaching procedures, hence the National Curriculum. Teacher no. 2 explained that:

As a teacher, we are unable to adjust or change the National Curriculum guidelines, but if we have any observations or recommendations, there is the possibility to contact the educational ministry in Stockholm, but that does not guarantee that a change will happen (Teacher no. 2).

While the teachers in school A stated similarly that they have regular discussions on the guidelines that need to be followed, where they can make smaller changes on a personal level, however, on a larger scale they do not have the autonomy to make drastic changes. The main method of communication in both schools is email. The teacher no. 1 expressed that additionally, they have physical meetings with the principal, where the principal gives them information that concerns the whole school. In terms of having the autonomy to change or adjust the teaching procedure in order to enhance the learning experience. The teachers in school A stated that they do have autonomy over the enhancing teaching experience and the principals also encourage it. Similarly, in school B the teachers expressed that they continuously have a dialogue with the principals over this topic.

4.4 Empirical result in Private Schools

The teachers in the private schools had a brief knowledge of what the MCS entitles, where they were able to explain how the current MCS is and mention things that could be improved with the current MCS. Teacher no. 5 knew more what the MCS concept is, while the teacher no. 6 was not completely sure, after some explanation from our side, everyone was on the same page. The overall management in both schools was similar to public schools, where the principals are the ones responsible for decision making. Furthermore, by using the sub-questions about how the management influences the teachers' behavior, the teachers realized the essential

concept of the management control system and were able to explain more. Hence, teacher No. 5 explained:

The management control system in school C is currently a bit biased, where we as teachers believe that decisions are made without enough consultation. Mistakes can be made because the managers do not know the realities of the decisions they are making and a controlling management style like this can disempower teachers and make them feel undervalued (Teacher no. 5).

4.4.1 Cultural Control

The mission in School C is to be excellent in teaching, and the vision is for every pupil to reach their full potential. While the mission and vision in School D are to provide English medium education following the International Baccalaureate program. Generally speaking, to foster resourceful, open-minded, and ambitious students who can study and work all over the world. Furthermore, the teacher no. 5 explained that at school C the mission and vision are created by the board of governors and have no teachers input and that the teachers are reminded about the mission and vision once in a while. While teacher no. 6 stated that she learned about the mission and vision from school D through their websites. Hence the mission and vision of school D are not presented regularly.

When it comes to the formality of the relationship between teachers and principals. School C has a mixture of formal and informal, where at the moment the decision-making process is very formal and authoritarian. As for School D, the formality of relations is based on context-dependent, generally informal but with formal regulations and professional expectations. Regarding the cultural integration of new teachers, there is no clear policy in action. Hence, the teacher no. 6 explained:

As a new teacher, we were trained in this culture by meetings and training days before school started. We were invited by the principal, where we got the opportunity to meet all the other teachers and exchange ideas for the new school year (Teacher no. 6).

In regard to knowledge sharing and experience sharing inside the schools, school C stated that this has been reduced due to a change in policy to get great productivity out of the teachers.

Compared to the previous years, the teachers in schools C currently have less time to plan collaboratively, and this should be an important part of the International Baccalaureate. While the sharing of knowledge and experience regularly takes place in school D by meetings to discuss the progress, the curriculum, pupils, routines, and mechanisms within the school. Furthermore, teachers in school D use Google Drive to share knowledge and experience, which is more obvious and easier.

4.4.2 Planning Control

Teacher no. 5 stated that at school C, the principal has the responsibility for the planning and making all administrative and organizational decisions in the school. This matter differs in school D, where teacher no. 6 states that the teachers in conjunction with the program coordinator create the planning for the school. In regard to short-term and long-term planning, school C explained that teachers in the lower school level have a lot of control over their short-term planning and in general the medium- and short-term planning is very flexible at the school, where they also differ between year groups and individuals. School D short term and long-term planning vary annually, where every year the teachers and principals discuss the shape of the long-term planning going forward, and six times a year they discuss the short-term planning. Finally, in both schools, teachers are encouraged to be involved in the planning process in the school.

4.4.3 Cybernetics Control

In regard to being aware of a budget system, at both schools, the teachers agreed that they are aware of a budget. However, the teacher no. 5 expressed that the teachers are not involved in the budget allocation at school C. Similarly, the teacher no. 6 stated that the budget system in school D is a senior management thing and teachers do not have the autonomy to decide on the allocation of the budget. Regarding the performance measurement, the teacher no. 5 said that in school C the Primary Years Program of the International Baccalaureate relies a lot on formative assessment and they do have targets for subjects like mathematics and English, but they are not onerous targets such as in the UK. Teacher No. 6 stated that the performance in school D is measured by the students' achievements in the several tests throughout the year. Also, teachers' progress is measured during the annual personal development meetings with the principal. Moreover, performance measurement, when it comes to expectations from the teachers, in school C, there are age group expectations and individual expectations. While in

school D, the expectation is linked with the progress that is compared every year from the individual teacher. The two teachers from the two private schools confirmed that there is no sanctions or punishment system for poor performance in the schools. In-School D, instead of being sanctions or punishment system, there is greater scrutiny over the teachers' progress and support given to achieve goals in the short and medium-term.

4.4.4 Reward and Compensation

In terms of rewards and compensation, the teachers in both schools emphasized that a reward system is absent, nor they have not discussed that with the principal. However, the teacher no. 5 stated:

Due to individual salary among the teachers, the extra compensation is unclear. Perhaps other teachers have received an increase in their salary that could reflect such reward and salary is something that teachers do not discuss with each other (Teacher no. 5).

In regard to being motivated by a reward system, both teachers in both schools reflected that due to the absence of such a reward system, the teachers are mostly intrinsically motivated. In regard to training opportunities, there are opportunities for training such as attending the International Baccalaureate courses, but training opportunities are limited because the schools are financially limited.

4.4.5 Administrative Control

The teachers in both schools stated that there are documented guidelines that all teachers should follow in the teaching procedures, which is the Swedish National Curriculum. When it comes to changing the curriculum teacher no. 6 explained:

At the school, we have a national curriculum that needs to be followed regardless if we are a public or a private school, and where we as teachers do discuss this curriculum with the colleagues on a regular basis, however, all we can do about it is give feedback to the principal (Teacher no. 6).

In terms of communication methods in the schools, teacher no. 5 stated that in school C email is the main source of communication, and on a regular basis, they hold small and large group

meetings to discuss concerning issues. While teacher no. 6 stated that in school D email is also the main communication source, and they use google drive as well to share relevant documents. In regard to having the autonomy to change the teaching procedure to enhance the learning experience. Teacher no. 5 stated that they can do a lot of adjustments in their year group, but as in the whole school, they are very limited. While teacher no. 6 argues that similarly through annual meetings with the principal, they can suggest changes or during the year when the topic becomes relevant.

5. Discussion

The fifth chapter presents the discussion of the analyzed data from our semi-structured interviews. The findings will be divided into the five sets of controls, where the perspective of the teachers on the current MCS is discussed together with the differences between the public and the private schools. Furthermore, this section will combine the theoretical framework and the developed hypotheses. Hence, the focus of this section is on the purpose of this study and the research questions presented earlier. Finally, section 5.6 presents suggested requirements for public and private schools regarding the MCS and section 5.7 presents limitations that have influenced the research and should be taken into consideration when analyzing the outcomes

5.1 Cultural Control

The literature emphasizes the need for human interaction and where managers formally communicate the values of the organization (Malmi & Brown, 2008). Flamholtz, Das, & Tsui (1985) stated that cultural control on the organizational level is a set of values, beliefs, and social norms, which influences the members' thoughts and action. Hence, it is the principal responsibility to share the set of beliefs and values from the school to the teachers. The public and the private schools shared a similar mission and vision, where the success of the pupil is emphasized. When it comes to emphasizing the value of communicating the mission and the vision among the teachers. The public school presented a mix of the importance of the mission and vision. Where the teachers stated that they are reminded every new school year about the mission and vision because every year the schools have a new focus for the pupils. In the second public school, the teachers stated that the topic of mission and vision is discussed at the beginning of their career at the school. While in the private schools the focus of the mission and vision is not emphasized. As a difference, public schools emphasize more on the importance of keeping the schools' mission and vision in the mind of the teachers. In accordance with the theory, when the organizations share the set of values, beliefs, and social norms, it has a positive effect on the employees' motivation (Tiplic, Lejonberg & Elstad, 2016). From the private schools' teacher's perspective, the schools lack the ability to communicate the mission and the vision. Which could be demotivating.

Furthermore, the formality between the schools is relatively similar, in the public schools all the teachers indicated that the school has a very informal relationship, where principals are very open for discussion and to support the teachers. Moreover, in public school, the new teachers mostly observe the culture in place and then integrate themselves, hence, Flamholtz, Das, & Tsui (1985) confirms this process where it is stated that the integrating process of a new employee can be done through socializing with each other. While in the private schools the teachers also stated that the culture is mostly informal and new teachers learn this culture through meeting with the principal and training days. Hence in comparison, even though both types of schools are relatively informal, the private schools place more attention to train and demonstrate to new teachers what the school culture is like, while the public school lets the new teachers discover by themselves what the culture is like. In regard to knowledge sharing, public schools present a very structured process, where teachers get to experience each other's classes and hence learn more about different teaching techniques from each other. While in the private school they have a less structured process and teachers share knowledge during personal socialization. However, the private school also stated that due to time constraints, nowadays the knowledge-sharing component is less. The knowledge-sharing activity has a positive impact on the teachers' intrinsic motivation, where their needs for relatedness increase (Tiplic, Lejonberg & Elstad, 2016).

In accordance with hypothesis 1a, that assumes a less formal organization where the relationship between principals and teachers, and knowledge sharing is encouraged has a positive effect on the teachers. The public school is perceived to have a less formal organization and better management in regard to a good relationship and knowledge sharing. While in private schools, the teachers emphasize the mixture of formal and informal communication, where there are more rules and regulations in place, and the knowledge sharing component is less structured. Hence, the informality of the culture in place does have a positive effect, where teachers are keener on expressing themselves. Hypothesis 1b stated that there is no difference in values shared, however, how the school culture implements this value differs. In a comparison between organizations, both do share a similar mission and vision. However, public schools do emphasize more on the importance of the mission and vision.

5.2 Planning Control

According to the theory, planning control has the purpose to define future goals and provides targets that need to be achieved, and it acts as an ex-ante form of control (Flamholtz, Das, & Tsui, 1985). In both types of organizations, the schools presented similar behavior in regard to the creation of the planning. Where in the public and the private schools the principals are responsible for creating the planning for the teachers. When it comes to the autonomy of having a saying in the planning process, the public school encourages the teachers to add or adjust something to the planning every year and during the year to provide feedback and suggestions. Similarly, the private school also creates planning with the feedback of the teachers. Hence, from the teacher's perspective, they are very content with the current procedure because it provides the possibility to arrange their next school year in advance. Tiplic, Lejonberg, and Elstad (2016) stated that the involvement of the teachers in the planning of the school would lead to intrinsic motivation where teachers know that they have autonomy in decision making.

In the distinction between short term and long-term planning. In public schools, short-term planning is more fixed, and long-term planning is more flexible. As well, teachers appreciate the autonomy in deciding when they want to remain with their planning or make adjustments. In private schools, the planning structure is similar, the short term is more fixed, and the long term is rather open for changes. In general, in both types of schools, the local municipality creates the general schools' long-term planning and the principals create the specific schools' short- and long-term planning. In connection with the hypothesis 2b, where it states that the context of long-term and short-term planning will be similar in both types of schools, due to decentralization in Sweden. This report agrees that there is no significant difference between the public and the private schools and in both types of schools the teachers are encouraged to be involved in the planning process in the school.

5.3 Cybernetics Control

The literature states that the cybernetic control purpose is to detect unwanted deviations in organizational activities and behavior (Malmi & Brown, 2008). Moreover, the theory divides cybernetic control into budgeting, financial and non-financial, and hybrid control (Malmi & Brown, 2008). The analysis included whether the schools have a budget system in place, the teachers' ability to influence the budget, and the measurement of progress and the consequences. In both types of schools, the teachers stated that they are aware of a budget

system, wherein the public schools the teachers also have the autonomy into influencing the allocation of the budget in their school group. Moreover, in private schools, the teachers stated that the budget allocation is a management concern, where they as teachers have no autonomy in the budget allocation. However, the theory states the opposite, where the voucher school system has more room for changes and consequently has more possibility to distribute autonomy among teachers (Böhlmark, Grönqvist, & Vlachos 2016). In addition, the absence of autonomy in private schools for deciding on the allocation of the budget could lower the motivation of the teachers.

In regard to the measurement of the work progress, in public schools, there is no clear measurement or a system to compare the progress of the teachers. Hence, the teachers in public schools rely more on meetings with the principals to discuss the progress. However, in public schools, there is a bonus system where the salaries of the individual teacher could be adjusted and hence considered as a progress measurement reward. In the private schools, the teachers stated that according to the International Baccalaureate program, there are formative assessments, where they have subjects that are targeted such as mathematics and English. Moreover, in private schools, the students' achievements are also considered as a measurement for the teachers. Similarly, in comparison with the theory, Böhlmark, Grönqvist, and Vlachos (2016) stated that a common measurement in primary schools in the students' grade measurement, where the subjects of mathematics and English are supervised. However, this measurement method presents unreliable outcomes because the teachers could heavily influence these outcomes. When it comes to sanctions or punishments for poor performance, both types of schools stated that there are no consequences, hence, there are feedback sessions that discuss the progress.

Furthermore, the hypothesis 3a stated that the teachers' performance has no direct influence on the success of the teacher as a professional. The analysis agreed with this assumption, where there are no direct consequences for the teacher's poor performance, however, it was revealed that the private schools have progress measurement of the International Baccalaureate program in place, while the public schools have no specific measurement. Similarly, the lack of control on performance measurement could be linked to Tiplic, Lejonberg, and Elstad (2016), where mutual trust in the relationship between the principals and teachers can contribute to reducing uncertainty. In regard to hypothesis 3b, which stated that private schools have more flexibility

in allocating the budget. The analysis confirmed the opposite for the private schools, hence, teachers have no autonomy in deciding on the allocation of the budget.

5.4 Reward and Compensation

In accordance with the theory, the reward and compensation control focus on individual performance and motivation, consequently, increases effort (Malmi & Brown, 2008). Merchant and Van der Stede (2011) distinguish positive and negative reward and compensation control, positive in terms of monetary and non-monetary rewards, and negative in terms of sanctions and punishment for poor performance. In both types of school, there are no reward and compensation programs, however, in both types of school, there are individual differences in the teacher's salary, which can reflect as a reward and compensation, if your salary has increased because of good progress. This statement by the teachers is aligned with the theory, Böhlmark, Grönqvist, and Vlachos (2016) stated that in the Swedish school system, principals can influence the setting of the individual salary where it has a substantial judgment to reward and compensation. Moreover, when it comes to non-financial rewards and compensation, in the public school the teachers have mentioned that they do receive an appraisal from the principal.

The theory stated that without a reward system in place it decreases the motivation and effort, however, the analysis stated the opposite where teachers in both types of the school stated that they feel intrinsically motivated and therefore the absence of a reward and compensation system does not affect them. Similarly, Tiplic, Lejonberg, and Elstad (2016) stated that teachers have an emotional commitment to their profession, hence they feel more motivated when they are given autonomy in decision making or having the relatedness needs. Furthermore, in regard to training opportunities as a reward, in both schools, it was revealed that they do have training opportunities, however, very limited. Which was expressed with somewhat a disappointment, where a teacher in the public school expressed that it would benefit the school and the pupils when the teachers could better prepare themselves. In private schools, it was revealed that they have the opportunity to participate in the International Baccalaureate courses.

In accordance with the hypothesis 4a, where teachers are intrinsically motivated, and hence the absence of reward and compensation would not influence their motivation. From the teachers' perspective, reward and compensation do not influence their work progress, hence because they feel intrinsically motivated. The affective commitment presented by Tiplic, Lejonberg,

and Elstad (2016) reflects a similar judgment with the teachers. The hypothesis 4b stated that private schools could offer a better reward and compensation system because of principals having more autonomy. However, this was not the case, the teachers stated that there is no such actual system in place. Moreover, the teachers agree that individual salary could reflect a reward. Furthermore, in the theory, Böhlmark, Grönqvist, and Vlachos (2016) stated that principals in the private schools do have more autonomy in various management decisions, however, this autonomy could be for better or for worse.

5.5 Administrative Control

Ouchi (1979) stated that administrative control is a bureaucratic control, where rules and regulations are meant to monitor the employee's behavior through guidelines. In both types of organization, there is the Swedish National Curriculum that needs to be followed, where the teachers have very low levels of autonomy in making adjustments in the general curriculum. However, as a teacher in both organizations, they have autonomy in personalizing the National Curriculum, where it is also encouraged by the principals to make such adjustments. This autonomy also has a positive effect on the intrinsic motivation of the teachers (Tiplic, Lejonberg & Elstad, 2016). Moreover, from a teachers' perspective, this autonomy is what delivers successful pupils. Even though the curriculum remains the same, but the ability to teach this curriculum differs. Every pupil captures the material differently, and therefore the upbringing of this material needs to be different. In both types of schools, the teachers expressed that they have regular discussions with the principals about adjusting the curriculum to fit the pupils.

Another aspect of administrative control is communication formality in the organizational structure. In both types of organizations, email is the main communication method. In public schools, they have regular physical meetings, where the principal gives the teachers information that concerns the whole school. In private schools, they make use of google drive additionally to share relevant documents. After the analysis, this study disagreed with the hypothesis 5b, where it stated that voucher schools have an advantage over public schools because their teaching procedures are less fixed. Hence, it was revealed that in both types of schools they have similar autonomy in adjusting the National Curriculum on a personal level.

5.6 Prospective Requirement for MCS

In addressing the MCS as a package for the general primary school, this section presents future requirements that the public and private primary school should consider. These requirements are based on the findings and analysis, and they are meant to address general challenges when developing an MCS. Furthermore, this section contributes to the practical implications for current and potential teachers or principals, stakeholders in private schools, or local municipalities.

In cultural control, the important emphasis is human interaction, where principals and teachers should be open and approachable for feedback and discussion. Principals should foster a less formal environment where teachers are willing to share their thoughts and experience. Hence, such an environment will motivate teachers to share their knowledge and consequently build a better team for the school. The formal aspect should be based on rules and regulations, rather than human interaction. Furthermore, it is suggested for principals to emphasize the importance of the mission and vision, because it is a fresh reminder of the school's value and belief.

The planning control has the importance to define future goals, where it is divided into short-term and long-term goals. The teachers feel appreciated when they have autonomy in adjusting the planning. The analysis reflected that short-term planning is more fixed and provides less room for adjustments, whereas the long-term planning provided more room for changes. Moreover, the teachers' affective commitment strengthens school management and collegiality (Tiplic, Lejonberg & Elstad, 2016).

The emphasis on cybernetic control is to detect unwanted deviations in organizational activities. In the majority of organizations, there is a budget system in place, hence, teachers find it important when they have a saying in the budget system. In most of the schools, the budget system seems to be very limited, however, when this budget is communicated and discussed it could be better allocated. In regard to progress measurement, the teachers find it motivating when this progress is discussed with the principal, and feedback is provided. However, schools following the International Baccalaureate program, there is a specific measurement in place that could not be adjusted. In general, mutual trust in the relationship between the principals and teachers can contribute to reducing uncertainty.

The reward and compensation control focus on individual motivation by offering monetary and non-monetary rewards to increase effort. The analysis reflected that there is no monetary reward system in place at the schools. However, the teachers also stated that the absence of such a system does not influence their motivation. Hence, the need for such control is not required. Even though it was noted that Swedish teachers have an individual salary, and therefore some teachers do expect a raise when good progress is being made. Therefore, it is suggested that schools focus on non-monetary rewards, where the teachers' emotional commitment to the school and hence their profession, would increase the individual motivation.

In regard to administrative control, the organizational structure is emphasized by the rules and regulations in place. Swedish primary schools are subjected to the Swedish National Curriculum, where general adjustment or changes to the curriculum is very difficult to achieve. However, the delivery of this curriculum by the teachers are suggested to be personalized. As a school, it is suggested to encourage the teachers to make adjustments to the needs of the pupils. As well, as principal, it is required to regularly meet and discuss possible changes in the delivery of the curriculum. Teachers' autonomy in the adjustment or changes would increase their motivation.

In general, there is a shortage of teachers worldwide, principals should emphasize motivating and, hence retaining teachers. Following a study from Tiplic, Lejonberg, and Elstad (2016) they suggested three reasons for turnover intentions among Swedens' newly qualified teachers. First, mutual trust in the relationship between principals and teachers, a good relationship can contribute to reducing uncertainty. Second, the emotional commitment to the teaching profession, affective commitment is important in the organization as described in the literature, it influences the teacher's behavior greatly (Buitink & Hofman, 2012 as cited in Tiplic, Lejonberg & Elstad, 2016). Moreover, the affective commitment strengthens school management and collegiality. Lastly, the role of conflict has a consequential effect on turnover intentions (Tiplic, Lejonberg & Elstad, 2016). Böhlmark, Grönqvist, and Vlachos (2016) stated that most Swedish teacher turnover is because of the voluntary teachers' mobility or worker shortages.

5.7 Limitation

As already mentioned in the methodology chapter, we recognize that our thesis contains several shortcomings and limitations. The purpose of this thesis is to generate an understanding of the Malmi and Brown (2008) MCS among the teachers. In more general research, the principals would have been the targeted sample to interview, because they are the ones responsible for it. However, for a more practical perspective of the implemented MCS in place, we have decided to sample the teachers. The interviewed teachers presented some limitations that could have hindered the research. Limitations were the seniority of our sample, most of our interviewees have more than 20 years of employment, where the senior teachers can be less sensitive about what includes in the MCS. Whereas, younger teachers can be more sensitive to the MCS because they are more secure about their professional identity. Furthermore, the sample of the schools was limited, however, it was noted that because of the time period, most of our responses to our emails were that the teachers are very busy at the moment. The limited numbers of interviewees could have hindered the credibility in a way that a larger number of interviewees could have presented different outcomes. Hence, a larger sample could have created a different perspective on the current MCS. In addition, the limited sample reflected a less systematic analysis in comparison with the literature. For instance, private schools were projected to have a better autonomy distribution among teachers, and a better reward and compensation system. However, the analysis reflected the opposite. Moreover, the outcome is considered logical, especially when it comes to both types of the organization sharing similar objectives for the pupil, having similar autonomy in the planning, teachers being motivated intrinsically, and having similar autonomy in personalizing the national curriculum.

Furthermore, because the teachers were notified in advance that the study aims to identify the differences and similarities of the MCS between the public and private schools. It might have led the teachers trying to give misleading information, in order to demonstrate the superiority of their sector over the other. In general, the limited number of schools interviewed might not represent the whole population of public and private primary schools in the Skåne region (Bryman & Bell, 2015). However, we have focused on illustrating a rich description of the social scene in order to increase the accuracy of the findings in regard to generalizability (Dyer & Wilkins, 1991). Moreover, as discussed in the methodology, the interviewed school sizes represent the average school size in Sweden.

6. Conclusion

This research paper aims to generate an understanding of the MCS used in the Swedish public and private primary schools from the teachers' perspective. This aim was conducted through semi-structured interviews with six teachers, four interviews in two public schools, and two interviews in two private schools. The purpose was to explore the teachers' views on the current MCS and create a general MCS for each type of organization.

The finding of the interviews shows that there are somewhat differences between the public and the private schools in the area of MCS. From the five control mechanisms, two showed differences, and three were very similar. First, cultural and cybernetics control showed differences. Hence, the cultural control showed differences where the public schools reminded the teachers more often about the school values and beliefs. The cybernetic control reflected differences where teachers in the private school have less to no autonomy on the allocation of the budget. Furthermore, the planning, reward and compensation, and administrative control showed similarities. Therefore, the planning control showed similarities, where both types of schools encourage teachers to be involved in the planning process. The reward and compensation control reflected similarities, in both organizations, there is no such system in place. The administrative control revealed that both organizations have similar autonomy in adjusting the National Curriculum on a personal level.

As stated in the limitation, the generalizability could have been constrained, hence for future research, it would be interesting to do similar research but including all the different types of voucher system schools. Specifically, the for-profit, non-profit, religious, and secular organization, together with the public schools. Furthermore, perhaps also including both perspectives, the principals and the teachers. The contribution of this study has been elaborated in the discussion section, where the prospective requirement for a future MCS was presented. The contribution connected the theory of the MCS as a package presented by Malmi and Brown (2008) together with the empirical analysis. Hence, the contribution is relevant for prospective teachers and principals, stakeholders in private schools, or local municipalities.

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Appendices

Appendix A: Interview guide

General Information

- Name:
- Name of school:
- Public or Private:
- Employment years?
- How long have you been working at this school?
- Have you worked before at a different public/private school?
- What is your highest academic qualification?

Management Control System

1. Do you know what a management control system is?
2. Please explain in what way you think the management control systems influence behavior and decisions in your school?

Cultural Controls

3. What is the mission and vision of the school?
 - a. How was this brought up to your attention?
4. How would you describe the culture at work? (formal or informal)
5. How are new employees trained in this culture?
6. Is knowledge sharing happening in the organization? (teachers sharing experiences with each-other)

Planning control

1. Who creates the planning for the school year?
2. Is there a distinction between short term and long-term planning?
 - a. What is the time frame between the two planning?
3. Are the teachers involved in the planning process?

Cybernetics Control

1. Are you aware of a budget system at the school?
 - a. Are the teachers involved in the budget allocation?
2. How is your work progress measured?
 - a. How is this progress outcome compared with the targets set?
3. Are there sanctions/punishments for poor performance?

Reward and Compensation

1. Is there a reward system at your school?
2. What does this reward system look like?
 - a. Financial? or Non-financial?
3. Does the reward system affect your motivation and performance?

4. Are there training opportunities for the teachers?

Administrative Control

1. Are there documented guidelines to follow in the teaching procedure?
 - a. Are you able to adjust or change these guidelines?
2. How is information communicated in the school? (information flow)
3. Do you have the power to change or adjust the teaching procedure to make learning better? (e.g. use newer innovative solution)