

MANAGEMENT CONTROL SYSTEMS AND THE DEREGULATION IN THE HIGHER EDUCATION SECTOR: A REVIEW OF LITERATURE

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ABSTRACT

This paper looked at previous accounting research in many Western and less developed countries. It provides details of a literature review of the studies and published articles in higher education institutions research. This paper noted that academics have not paid much attention to the management and accounting practices in higher education institutions in Western or LDC environments: there are only a small number of published papers in this field. This study found that most of the studies were focused on Western higher education institutions, such as in the United Kingdom, USA, Australia and New Zealand. The majority of them were conducted using quantitative research approaches such as a survey, which allows for the findings to be generalised. However, this approach does not permit an in-depth understanding of how and why particular issues exist. Hence, this study called for such type of qualitative studies. This study also calls for researchers to contribute to the relatively small number of studies on the development of management accounting control systems in less developed countries, especially in higher education institutions in these countries.

Keywords: Management Control Systems (MCS), Higher Education Institutions (HEI), Deregulations

INTRODUCTION

This paper discusses literature related to management control systems (MCS) in higher education sector organisations. This study is important as the foundation to identifying and understanding MCS in higher education sector in order to provide a better understanding for the management accounting researchers to study the activities of MCS in a higher education institution. Management accounting in higher education sector is increasing as a result of development policies by many governments to improve their higher education sector in order to design high quality of education for their people and accounting is an important component in development of the policies.

To enhance the contribution of the education sector, The Indonesian government and the other governments in many countries have deregulated and reformed its national education, including its higher education sector. In Asia, there are some countries such as China, Malaysia, Thailand, Cambodia, Hong Kong, Singapore, and Indonesia who have reformed their higher education institutions (Minxuan, 1998; Lee, 2001; Couturier, 2003; Ma, 2003). Even other non-Asian countries such as the Czech republic (Svecova, 2000) and Australia (Meek and Wood, 1998; Crebert, 2000) have also deregulated their higher educational sector.

China reformed its higher educational sector over a decade ago. Presently, most Chinese state universities have to generate more than 50 per cent of their own income (Ma, 2003). The Malaysian government has allowed local universities to borrow money, to enter into business ventures and to set up companies, and has raised students' tuition fees (Couturier, 2003).

Management accounting is an important aspect for maintaining the quality and standards of their education process. Previous researchers (such as Otle and Berry, 1998) argue that it is important to study a management control system since it has an important function in modern organisations. This study refers management control system as a systematic use of management accounting information involving social, cultural, political, and economic dimensions in order to plan, monitor, detect and correct unintentional performance errors and intentional irregularities in a firm's activities to ensure that its activities conform to its plan and that its objectives are achieved (Macintosh, 1994; Berry et al., 1995; Chenhall, 2003). Euske and Riccaboni (1999) consider MCS as a way to control the internal interdependencies (e.g. relationship between management and workers, and between working units in the organisation) and external interdependencies (e.g. relationship with the society and state). Ansari and Bell (1991, p.4) consider control in an organisation as "*all organisational arrangements, formal and informal, designed to accomplish organisational objectives. It includes formal structure, operational controls, rewards, budgeting, planning and other similar activities.*"

This study will be an important step towards analysing and providing a better understanding of the process and implications of university reform in many countries. The study is also intended to provide a better understanding of the role of management control systems (MCS) in the countries.

This paper is based on a series of intensive case studies of management controls in higher education institutions (HEIs). The author has prepared many literatures on management accounting research in higher education institutions. This study adopts documents / archival research method. This method relies on going to the archives and gathering data from documents. Data for the analysis presented in this paper is therefore obtained from books, journals (including e-

journal) from international journal, and the Internet source. A number of books were used in order to provide the background for the development of the arguments presented in this paper. Journals and Internet sources provide information on recent developments in the topics.

This paper is divided into five parts. After this introductory section, the second part describes the research methods. This is followed by a section that provides a discussion of university reforms in many countries including the factors that influence higher education institutions' day-to-day activities. Fourth section describes how the universities practise their management accounting systems, and also the relationship between the systems, and organisational power relations. The final part of this paper provides a summary of the paper

PROBLEMS AND DISCUSSIONS

Over the past decade in particular, a veritable wave of external environmental shocks have been impacting on universities' strategic focus, finance, and modus operandi in developed or developing countries (Lee, 2001; Mohamedbhai, 2002; Parker, 2002). Changes in the management control of public sector organisations for the last two decades have also impacted on the activities of universities. Governments, especially in developing countries, are realising that they cannot finance the existing demand for higher education and have reduced their funding levels to the universities.

Mohamedbhai (2002) argued that the reluctance of governments to fund higher education was also influenced by the stand taken by some donor agencies that developing countries derive maximum economic benefits by channelling their funds into the primary and secondary education sectors rather than the higher education sector, leaving the latter eventually to fend for itself. He added that the economic situation in most less developed countries is such that the governments are unable to provide the additional funding required to further expand the public tertiary education sector. Both Mohamedbhai (2002) and Parker (2002) argued that universities in many Western countries have undergone a change in their strategic focus, core values and modus operandi as corporate entities that practise business principles such as quality management, qual-

ity and promoting revenue-generation by seizing the opportunity to capture the market in developing countries. Mohamedbhai (2002) further added that there are two main methods used to achieve this market presence, which are firstly, delivery through their physical presence in the host country (e.g. by establishing a local branch or a satellite campus or by using a local partner), and secondly, delivery of the course with the provider remaining in their own (foreign) country to the students in the developing country (e.g. international distance education and e-learning).

Reform in higher education institutions has become an important issue and has been taking place worldwide. There are several studies (such as: Watts, 1996; Meek and Wood, 1998; Aijing, 1999; Crebert, 2000; Christiaens, 2001; Lee, 2001; Parker, 2002; Ma, 2003) that have discussed reforms in higher education institutions. Christiaens (2001) examined an important accounting reform in Belgium universities mainly from a technical accounting practice point of view. Lee (2001) discussed the impacts of the recent higher education reforms on universities and the academic profession in Hong Kong and Singapore and the ways that the future development of the university sector is affected by these reforms and policy changes. Parker (2002) critically examined some of the dimensions of the major changes in scope of activities, structures, processes and relationships in Western universities, reflecting on the spectrum of environmental forces and internal resource pressures that have begun to transform many aspects of university governance core activities, stakeholder relationships and academic work. Ma (2003) discussed reform in Chinese universities, such as change of the institutions to become private institutions and the merger of institutions. In his study, Ma (2003) stated that many Chinese higher education researchers have observed that the Chinese higher education system has changed a great deal and many changes are shaped and reshaped by market needs.

Research concerning management and accounting systems change as an impact of university reforms within the Australian universities has been an impor-

tant topic for the past few decades. There are many studies (such as: Watts, 1996; Meek and Wood, 1998; Crebert, 2000) in Western published journals that describe management and accounting practices in Australian universities after the Dawkins reforms in 1988. Meek and Wood (1998) stated that the Australian university reforms occurred as a result of criticisms about the management and governance in Australian higher education that focussed on the perceived inefficiencies of institutional structures, the apparent slow and cumbersome decision-making processes, and the lack of managerial competencies.

Watts (1996) added to the above explanation that major changes in the Australian higher education context were preceded by a period of crisis that began in the 1980s and followed by mergers that were designed to increase efficiency. The literature review by Crebert (2000) concluded that reforms of the sector were also influenced by the government policy in 1981-1991 that forced the Australian universities to adopt the public service model that was characterised by the principles of economic rationalism, performance measurement, management training, programme evaluation, and public accountability.¹ Watts' (1996) arguments² further contended that these government initiatives increased public accountability and reporting, together with the requirement that universities developed mission statements, strategic plans, equity plans, resource management plans, capital management plans and the strategic management of university resources and internally developed budgeting (p.56).

Meek and Wood (1998) and Crebert (2000) further argued that since the Dawkins reforms, the universities' administration has moved towards highly centralised administrative structures. The structures are strongly hierarchical, allowing for little input from the lower levels to policy formulation or planning processes, even at the level of action planning. Further explanation of management and accounting system changes as an impact of reforms can be obtained from the next section, below.

¹ For a more in-depth explanation, see p.73 of the Crebert (2000) study.

² Based on the studies of Dawkins (1987) and Gallagher (1994)

Christiaens (2001) noted reforms in institutions from cash accounting to accrual accounting. The author presented a general view of the empirical outcomes of the accounting reform from cash accounting to accrual accounting and its merits focusing on eight universities and their annual accounts. The focus is on the concept of the reformed academic accounting legislation and on the empirical outcomes of implementation based on an examination of annual accounts supplemented with interviews. An important issue is the mixing up of the traditional budgetary accounting system with the new financial accounting system, which is primarily transferred from business accounting. The empirical examination reveals that there are a lot of accounting problems in the area of the reformed regulations as well as in the accounting practices and that the comparability of the annual reporting is not guaranteed even after years of experience.

Christiaens (2001) revealed that the compliance with reformed regulations in the eight studied universities is rather poor. He found some contradictions with the accounting reforms. He argued that this finding has a lot to do with the lack of a conceptual accounting framework behind the reforms. Aijing (1999) in his study argued that when the Chinese universities were still operating under the old system (before being reformed), all of the higher education institutions in the nation were controlled and managed by the government. All of the financial expenditure for higher education came from the government, making a very heavy financial demand on the government, which was usually unable to meet the needs of the individual universities. There were frequently contradictions between the government's financial supply and the universities' demand. Financial reform in universities in some countries has been accompanied by large-scale administrative restructuring, usually based on strategic plans and professional management systems, and leading to more decentralised administration in individual institutions.

According to Ma (2003), the practice of merging universities led to some structural change within universities. He found that mergers brought change in the organisational structure from a two-level model (university and department) to a three-level model (university-college-department). There are now faculties or divisions, which mainly take care of some academic

activities, but have no administrative power. Another change to the organisational structure is that the university administration has "macro-level" control, such as setting up the policies and long-term developmental objectives of the university, while the colleges or schools perform the function of real academic administration. After the internal structural change, most of the universities are now in the process of curriculum reform to provide students with general education rather than specialised education, and such programmes are already under experimentation in some universities.

In the face of financial stringency, the limited resources provided by the governments in some countries forced the universities to become more prudent in spending public money and to avoid resource waste (Lee, 2001; Parker, 2002). An example of a limited resource from government has been shown by Parker (2002), who stated that universities in Australia now earn up to 50% of their total revenue from non-government sources. As a result, Lee (2001) found that the limited resources brought the researched universities to the idea of corporate enterprises in the business sector, which is entrepreneurialism. The universities have to search for other sources of income apart from government grants, such as social donations, corporate and industrial sponsorships, spin-off company profits, and tuitions fees from market-oriented programmes at sub-degree, undergraduate and post-graduate levels including international student recruitment (Lee, 2001; Parker, 2002).

Lee (2001) also found that university education reforms resulted in the managerial class in universities now being responsible for allocating financial resources by top-slicing and on-line budget approaches and for taking charge of quality reviews and staff appraisals, while faculty deans and department heads now have more discretionary powers to make decisions with regard to financial and personnel matters. He added that management by result and performance is now the norm for universities in most countries. The managerialisation of the universities in his study gives rise to the fact that everyone is held responsible for his or her achievement and outcome in terms of teaching, research and services. Rules and regulations are institutionalised to ensure that academics are working in line with the goals of transforming their universities

into world-class higher education institutions.

The same statement has also been made by Parker (2002) in his study by concluding that in the universities, decision making has become more driven by senior executive command, strategic initiatives have been imposed upon faculties and divisions, and despite rhetoric to the contrary, revenue generation has been derived from school-level activity while a large proportion of resulting revenue inflows have been diverted to strategies, subunits and projects directly controlled by the senior executive. As a result, these executive leaders often become overwhelmed by their workload and disconnected from the academic and administrative community they supposedly lead.

Parker (2002) stated two different kinds of university management, different as the result of environmental changes. The first management style is traditional university management by layers of academic committees, which have problematical features such as slow decision making and prevarication, unclear lines of responsibility and accountability, resistance to change, and protection of strategic opportunities. The second is the transformation of the traditional system to become a professionalised managerial system of university governance, imported from the private sector, offering the prospect of a faster, more flexible decision-making process that could break through inherited and decaying university power structures and resource abuses.

In the area of staff remuneration, Lee (2001) found that university reform brought a new remuneration system in the universities, consisting of a basic salary and other components that relate to performance, responsibilities and market value. For basic pay, there are no automatic annual increments, which are instead converted to performance-based increases. In addition, the universities also introduced a more rigorous system of performance assessment and evaluation.

Research of management and accounting systems within the universities has been an important topic for the past decade, as is shown by the growing number of studies in the topic area. For example, studies from Salancik and Pfeffer (1974a, 1974b, 1977), Pfeffer and Moore (1980), Conway et al. (1994), Evans and Bellamy (1995), Watts (1996), Goodwin and Gouw (1997), Coy and Pratt (1998), Crebert (2000), Thomas (2000), and Angluin and Scapens (2000) all provide

several explanations of the management and accounting practices in the universities in some developed / Western countries (e.g. Australia, New Zealand, United Kingdom, and United States). While, Salancik and Pfeffer (1974a, 1974b, 1977) and Pfeffer and Moore (1980) used quantitative research to discuss the topic, while Coy and Pratt (1998) used a case study. Table 1, below, gives some examples of Published papers in management and accounting practices in higher education institutions

Table 1
Published Papers in Management and Accounting Practices in Higher Education Institutions

Author	Research Method	Country of Study
Salancik and Pfeffer (1974a, 1974b, 1977)	Quantitative	USA
Pfeffer and Moore (1980)	Quantitative	UK
Evans and Bellamy (1995)	Qualitative	Australia
Watts (1996)	Qualitative	Australia
Goodwin and Gouw (1997)	Quantitative	New Zealand
Coy and Pratt (1998)	Qualitative	New Zealand
Meek and Wood (1998)	Quantitative	Australia
Crebert (2000)	Quantitative	Australia
Thomas (2000)	Qualitative	UK
Angluin and Scapens (2000)	Quantitative	UK

A host of papers (for example see Evans and Bellamy, 1995; Meek and Wood, 1998; Crebert, 2000) have been written investigating management and accounting practice, primarily in Australian universities. Meek and Wood (1998) and Crebert (2000) discussed the impact of the university reforms of 1988 on the activities of Australian universities. Meek and Wood (1998) conducted a survey of the governance and management of all 36 Australian publicly-funded universities to determine what are considered to be the main issues and problems regarding the universities' operation after the reforms from the perspective of senior managers.

As explained by Meek and Wood (1998), in accordance with the regulations before the reforms took place, plans for the higher education sector were carried about by a number of federal and state commissions and boards. After the reforms, each Australian university has a new governing body that has more

than 20 members³ and which has the legal powers and responsibility to manage the institution. Deans of faculty in particular are now considered very much a part of management and are usually appointed rather than elected (Meek and Wood, 1998).

Coy and Pratt (1998) explored the political influences on annual reporting by the universities in New Zealand in the context of developing accountability. They report in their study that the universities have modified existing structures in order to satisfy these accountability and governance concerns to secure government funding and also to ensure that they continue to receive community support. Meek and Wood (1998) found that the majority of executive officers believe that academic tenure prevents the university from setting new directions, whilst deans are about equally divided and most of the Heads of Department responded that tenure does little to constrain the setting of new directions.

Other researchers (such as: Conway et al., 1994; Nelson et al., 1998; Crebert, 2000) have investigated the use of strategic planning in a higher education context. Conway et al. (1994) conducted exploratory research to discover the extent to which the new universities and colleges in the UK are aware of market orientation in their strategic planning processes. This study found that almost half of the higher education institutions implied a customer orientation in their planning. As a result, they concluded that many higher education institutions in the UK are not adequately prepared to respond to the increasingly competitive force in their environment. Hence, the authors of the study advised that the institutions would have successful strategies if they could understand the needs and wants of customers in the market in order to deliver the right goods and services effectively.

Crebert (2000, see pp.73-76) conducted a small pilot study in Griffith University (Australia) to identify the academic view of the university's plans that have

been implemented since the university reforms. Some significant findings emerged from his study, which states that the university's approach⁴ affected the articulation of plans and may have contributed to the reality that not all staff in the university were aware of the purpose of strategic planning in the university and hence, the strategic plans had little effect on aligning the strategic direction of the school. Moreover, Crebert (2000) also found that the heads of schools felt excluded from the production of the university's vision and mission. He found that it is important for the plans at all levels to be cohesive, and communicated or articulated to make the plans effective.

Watts (1996) examined some of the changes in budgetary practices in Australian universities since the introduction of the university reforms in 1988. Coy and Pratt (1998) used a case study from a university to provide an explanation of the relationship between political power and accountability in New Zealand's universities. Salancik and Pfeffer (1974a; 1974b) studied the power of subunits in a large, Midwestern state university in the USA and described the university's decision making as a political process and explored the use of power in the university's organisational decision making.

Salancik and Pfeffer (1974a, 1974b) found that subunits of a university have significant power over the university as a central administration to affect the organisational decision making and, particularly, resource allocations within organisations. This argument, that the subunits most able to cope with an organisation's critical problems and uncertainties acquire power, is supported by Salancik and Pfeffer (1977). They also added that power is used by the ones who have it to enhance their own survival through control of scarce critical resources, placement of allies in key positions, and the definition of organisational problems and policies (p.4).

³ Meek and Wood (1998) considered the governing body, which is considerably larger than boards of directors of corporations with budgets of comparable size. The members of the governing body are: members nominated by government (usually in a minority); members elected by (i) a graduate body such as convocation, (ii) staff, academic and non academic, (iii) students, (iv) one or other or both Houses of Parliament; co-opted/elected by council/senate/board of Governors itself; and ex officio (for example, Vice-C

⁴ Schools in the university were required to provide their business plans before they had developed their strategic plans, because of time constraints. In some cases, the business plans preceded both school and faculty strategic plans.

Pfeffer and Moore (1980) examined the determinants of power and budget allocations on two campuses of a large, American state university system and replicated the findings of Pfeffer and Salancik (1974a). Thomas (2000) used experience from two UK universities to explore the implication of the use of formula-based systems for the power and influence of strong forces (e.g. key senior managers) within the institutions. His study demonstrates that micro-political activity and sub-unit power remain significant influences within devolved formula-based systems.

Salancik and Pfeffer (1974a, 1977), Pfeffer and Moore (1980) and Coy and Pratt (1998) hypothesized that the power of the departments in their studied universities is highly correlated with the department's ability to provide two important resources, which are grants and contracts and student enrolment, that are critically needed by the institution. Pfeffer and Moore (1980) further argued that another source of power is national visibility and research reputation.⁵ With national prestige and reputation, the subunits have an ability to obtain funds from outside grants and contracts, while the subunits with heavy student demands for courses would be able to obtain funds from these students.

The studies above agree that the powers the units have are the main determinants of a unit's ability to attract or resist the institution's decisions. For example, Pfeffer and Salancik (1974a, 1974b) found that departmental power was related to budget allocations in a university. Salancik and Pfeffer (1974a) argued that in pursuit of the relationship between power and resource allocation, subunit power accrues to those departments that are most instrumental in bringing in or providing resources which are highly valued by the total organisation.

Pfeffer and Moore (1980) examined the determinants of power and budget allocations on two campuses of a large state university system. They explained the importance of these resources - outside grants, contracts and student enrolment - for most state universities by noting that while grants and contracts have been used to support graduation educate and research programmes as well as for the overheads generated,

student enrolment is an important resource because the university budget allocations are based at least partly on student enrolment.

Pfeffer and Salancik (1974b) concluded that the utilisation of subunit power in organisational decision making has been limited by internal interdependence among subunits and external constraints and contingencies. This argument has also been made by Salancik and Pfeffer (1977), that power is shared in an organisation because no one controls all of the desired activities in an organisation. Pfeffer and Salancik (1974b) further argued that public universities have more external constraints than private universities and the newer or less prestigious universities have less power relative to external agencies (for example, government agencies as legislatures).

CONCLUSIONS AND SUGGESTIONS

The paper looked at previous accounting research in many Western and less developed countries. From an examination of the literature above, it is clear that even though university sector reforms in Indonesia and in other parts of the world are increasing, only a few studies have been conducted on the impacts or outcomes of such regulations in these countries. There are only a small number of published papers in this field. An examination of the literature by the researcher found that a majority of studies on management control systems in LDCs were only focused on state-owned enterprises, family-owned businesses, and privatised companies (see Ansari and Bell, 1991; Hoque and Hopper, 1994; Hoque and Hopper, 1997; Alam, 1997; Rademakers, 1998; Uddin and Hopper, 2001; Tsamenyi et al., 2002; Hopper et al., 2003a, 2003b; Uddin and Hopper, 2003).

As presented in Table 1, most of the studies were focused on Western higher education institutions, such as in the United Kingdom, USA, Australia and New Zealand. The majority of them were conducted using quantitative research approaches such as a survey, which allows for the findings to be generalised. However, this approach does not permit an in-depth understanding of how and why particular issues exist.

⁵ Salancik and Pfeffer (1974a) found no effect of the national prestige of departments on power.

Hence, this study called for such type of qualitative studies. Unlike the majority of the studies that have been reported in this paper, the use of qualitative studies (e.g. case study) give an opportunity for researchers to investigate how and why the management accounting control systems were designed and operated in a higher education institutions and also to get a better understanding of the issues.

As has been identified above, there is a lack of literature on research on management controls in higher education sector institutions in developing countries, especially in Indonesia. As a result, this review is predominantly based on Western experiences. This lack of specific literature is a limitation because the review of literature from different environments is less likely to provide an appropriate comparison to analyse the case in Indonesian environment. Indeed, the literature reviewed in this paper has been based on the different environmental conditions that may not be applicable within the context of Indonesia.

From the outset of this study, it was identified that there are some countries such as the Czech Republic, Australia, China, Malaysia, Thailand, Cambodia, Hong Kong, Singapore, and Indonesia who have reformed their higher education institutions (Meek and Wood, 1998; Minxuan, 1998; Crebert, 2000; Svecova, 2000; Lee, 2001; Couturier, 2003; Ma, 2003). Based on this, there is an opportunity for undertaking a comparative study of management control systems between the higher education institutions in the countries to learn from each other.

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