

Cost Efficiency in Private Primary schools in Kampala District, Uganda: A Conceptual Paper

Ally Ramathan Kibirige

Makerere University Business School (MUBS).

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ABSTRACT

Cost efficiency is important as far as the performance of an organisation is concerned. Cost efficiency helps an organisation to maximise output from a given set of inputs and use these inputs in optimal proportions. Consequently, there will be an increase in return on assets and equity and hence profitability of the organisation. However, cost efficiency seems to be low in many primary schools in Uganda. Some schools have suffered insolvency, while others have stagnated, been sold and collapsed. This paper derived from a PhD proposal suggests a framework for studying factors relating to cost efficiency in private primary schools. The study presents the introduction, theories, the statement of the problem, objectives, significance, conceptual framework, related literature and the corresponding hypotheses to be tested. It also suggests the methodology that will be used by the study. The PhD monograph and future articles that will be generated from the proposed study will provide the findings, conclusions and recommendations.

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1. Introduction

Efficiency is the ratio of output to input. A system is cost efficient if, relative to another system, its outputs cost less per unit of inputs. A system increases its cost efficiency (CE) when it maintains outputs with less than proportionate increase in inputs (Hjeltnes & Hansson, 2005). Kaur and Kaur (2010) operationalizes CE as a bi-dimensional concept comprising of technical efficiency (TE) and allocative efficiency (AE). They define TE as reflecting the ability of a firm to maximize output from a given set of inputs whereas AE reflects the ability of the firm to use these inputs in optimal proportions, given their respective prices where the cost of production is minimum. TE implies that there is no waste in using inputs to produce specific quantity of output. A firm is technically efficient when it cannot increase any output or decrease any input without reducing the quantities of other outputs or inputs.

CE is related to return on assets (ROA) and return on equity (ROE) when determining the performance of an organisation (Akhtar, 2013). A firm that has CE has a higher ROE and ROA and hence, a higher profitability (Abd, 2005). CE gains reduce the resources associated with operation which enables savings leading to investments by an organisations. Owing to the importance of CE, a number of studies (e.g. Abd, 2005; Akhtar, 2013; Berger & DeYoung, 1997; Callen, Klein & Tinkelman, 2003; Claggett, Hollas & Stansell, 1995; Geraint & Jill, 2009; Herero, 2011; Kaur & Kaur, 2010) have sought to establish factors that influence it. However, the above studies suggest that there has been a bias towards the Western World such as USA (e.g. Berger & DeYoung, 1997; Callen et al., 2003; Claggett et al, 1995); UK (Geraint & Jill, 2009); Spain (Herero, 2011) and Asia (Abd, 2005; Akhtar, 2013; Kaur & Kaur, 2010). This calls for further research on CE in other contexts such as Uganda.

2. Theoretical Review

In studying cost efficiency (CE) to factors relating it, three theories namely; Agency Theory, the Stewardship Theory and Stakeholder Theory will be used to underpin the study. Agency Theory (AT) suggests that a principal chooses to contract an agent for reasons of cost and expertise (Slyke, 2006). However, due to lack of information on the side of the principal, opportunism and moral hazard or post-contractual opportunism may occur. Therefore, the principal and agent have to agree on the terms of the contract (Eisenhardt, 1989). These may be inputs, processes, outcomes, quality and satisfaction parameters, monitoring and performance-reporting requirements. The contract may also include conditions on how the agent is to be compensated for doing the work of the principal and the sanctions that will result if the principal detects the agent pursuing his/ her own goals above the principal's objectives (Jensen & Meckling, 1976). AT suggests that managers of an organisation may not act in the interests of the principals or shareholders unless control mechanisms are put in place. Basing on AT it is reasonable to suggest that if internal controls are put in place, they can reduce fraudulent intentions of the agents and hence CE of the organisation in question.

Stewardship Theory (ST) holds that there is no conflict between the interests of managers and owners, and that the goal of governance is, precisely, to find the mechanisms and structure that facilitate the most effective coordination between the two parties. The theory further contends that there is no inherent problem of executive control, meaning that organisational managers tend to be nonthreatening to owners in their actions (Donaldson, 2008). Therefore, a manager is not motivated by individual goals, but rather is a steward whose motives are aligned with the objectives of the principal (Slyke, Shim, Johnson & Jiang, 2006). ST indicates that a manager is motivated by a range of non-financial

motives such as the need for achievement and recognition, the intrinsic satisfaction of successful performance, respect for authority and the work ethic (Muth & Donaldson, 1998). From ST, it emerges that if certain job motivational factors are put in place, a manager will work in the interests of shareholders thus promoting CE of the organisation. Stakeholder Theory (StT) suggests that the goal of any organisation is its own flourishing and the flourishing of entire proprietors. Therefore, managing for stakeholders involves attention to more than simply maximizing shareholder's wealth but also interests and wellbeing of those who can assist or hinder the achievement of the organisation's objectives. Thus the job of a manager is to work on the interests of customers, suppliers, communities (Sundin, Granlund & Brown, 2010). StT proposes that in order to achieve CE of an organisation, role participation, consultation and decision making of stakeholders is important (Nwanji & Howell, 2004).

3. Statement of the Problem

The goal of every organisation is to survive and grow. Cost efficiency (CE) reduces the resources associated with operation which enables savings leading to investments by the organisation. Despite its importance, CE seems to be low in private primary schools in Uganda. Some schools have suffered insolvency, while others have stagnated, been sold and collapsed (Oluka, 2014; Yunusu, 2004). Schools do not achieve their expected performance levels and thus, exhibit technical inefficiency. Government-aided schools make use of inputs with more technical efficiency than private schools (Muvawala & Hisali, 2012). The cost of attaining good pass levels in private schools is higher. For instance, Muvawala and Hisali (2012) reported that the cost of achieving over 50% pass level at primary seven in urban/ private schools was Shs. 426,789 by the year 2012, which was 17 times that of rural/ government-aided schools Shs. 24,936. Forever the problem of lack of cost efficiency in private primary schools is not addressed, many schools will remain underdeveloped leading to continued poor performance in a number of schools and collapse of the private primary schools.

4. Objectives and Significance

The main objective of the study will be to establish the factors relating to cost efficiency (CE) in private primary schools in Kampala District. Specifically, the study seeks to establish whether internal controls, job motivation factors and stakeholder participation relate to CE. Practically, the study will help the Management of the private primary schools to identify the factors that may be positively or otherwise influencing CE of the educational institutions. Hence, they will be able to adjust the factors that positively influence CE. Theoretically, the study will prompt more researches relating to CE.

5. Conceptual Framework

Basing on three theories (Agency Theory, AT, Stewardship Theory ST, and Stakeholder Theory StT) reviewed earlier (section 2), Figure 1 provides a framework relating cost efficiency (CE) to factors relating to it. CE has been operationalised as being bi-dimensional, that is technical efficiency (TE) and allocative efficiency (AE) (Kaur & Kaur, 2010). In turn, factors relating to CE are internal controls (IV1), job motivation factors (IV2) and stakeholder participation (IV3) as suggested by AT, ST and StT, respectively. Internal controls are namely control environment, risk assessment, control activities, information communication and monitoring (Amudo & Inanga, 2009).

Motivational factors include the need for achievement, recognition, intrinsic satisfaction of successful performance and the work ethic (Anyim, Chidi & Badejo, 2012). Stakeholder participation involves stakeholder monitoring, control and contractual relations (Phillips, 2003).

Independent Variables (IVs)

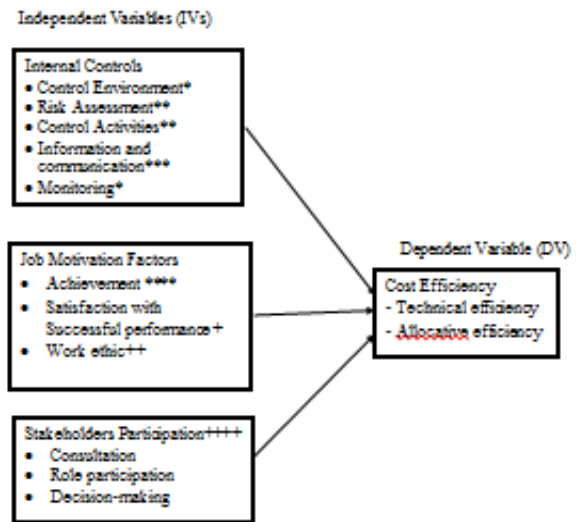


Figure 1. Conceptual Framework Postulating that Internal Controls, Job Motivational Factors, Stakeholder participation are correlates of Cost Efficiency.

Sources

* Concepts adapted from earlier instruments (Ayagre, Appiah, Gyamerah & Nartey, 2014)

**Concepts adapted from earlier instruments (AlSawalqa & Qtish, 2012).

***Concepts adapted from an earlier instrument (Gray & Laidla, 2004).

****Concepts based an earlier instrument (Hermans, 1970).

+ Concept adapted from earlier instruments (Mathew, Campbell & Falconer, 2001)

++ Concepts adapted from earlier instrument (Miller et al., 2002).

++++ Concepts adapted from an earlier instrument (Nangoli et al., 2016; Kraja & Osman, 2015).

6. Review of Related Literature

6.1 Internal Controls and Cost Efficiency. Internal controls refer to the process designed and affected by those charged with governance, management and other personnel to provide reasonable assurance about the achievement of the entity's objectives with regard to reliability of financial reporting, effectiveness and efficiency of operation and compliances with applicable laws and regulations (Shanmugam, Haat & Ali, 2012). Internal control include control environment, control activities, risk assessment, information and communication, and monitoring (Amudo & Inanga, 2009).

6.1.1 Control Environment and Cost Efficiency. Control environment is the attitude towards internal control and control consciousness established and maintained by the management and employees of an organisation (Appiah, 2012). Elements of control environment include the organisation structure of the institution, management's philosophy and operating style, integrity, ethics, and competence of personnel and risk management practices (Ndamenu, 2011). Several studies investigated the impact of control environment on CE. For instance Abu-Tapanjeh (2006) studied the relationship between firm structure and profitability looking at firm size, firm age, and debt ratio and ownership structure of Jordanian industrial companies.

Abu-Tapanjeh employed a self-administered questionnaire to collect data from 48 managers of Amman Stock Exchange.

Using regression Abu-Tapanjeh revealed that firm size, firm age and ownership structure that is in either public or private primary schools had no significant impact on profitability but debt ratio had high positive influence on profitability. Khademfar, Idris, Omar, Ismail and Arabamiry (2013) investigated the relationship between ethical work climate and firm performance in Malaysia. Using a self-administered questionnaire, data were collected from 200 managers of organisations (SMEs) randomly. Using correlation they revealed that there was a high correlation and significant relationship between ethical work climate and organisational financial performance.

Long (2008) examined competencies of human resource (HR) professionals in the manufacturing companies of Malaysia. Long used a self-administered questionnaire (SAQ) to collect data from 300 firms, using 32 line managers as the sample size. Hence using correlation, Long revealed that HR professional competencies had significant correlation with a firm's performance. In relation to risk management practices, Makori and Jagongo (2013) analysed the effect of working capital management on firm's profitability in Kenya from 100 dataset between 2003 and 2012 from the listed firms on the Nairobi Stock Exchange (NSE) from five manufacturing and construction firms. Using correlation and regression analysis they revealed that there was negative correlation between return on assets and the firms average collection period and cash conversion cycle. However, there was a positive correlation between return on inventory holding period, accounts payment and a firm's profitability. The above studies suggest contextual gaps. For example three studies (e.g. Abu-Tapanjeh, 2006; Khademfar et al., 2013; Long, 2008) were done in Asia and only one study (Makori & Jagongo, 2013) in the African context in Kenya. In addition, most of the studies indirectly studied cost efficiency in terms of profitability and financial performance. These gaps call for this study to be carried out in the context of Uganda to establish whether:

H1: Control environment influences cost efficiency in private primary schools.

6.1.2 Risk Assessment and Cost Efficiency. Risk assessment refers to the identification and analysis of relevant risks associated with the achievement of the management objectives. Risk assessment is the process of identifying and analysing management relevant risks to the preparation of financial statements that would be presented fairly in conformity with general accepted accounting principle (Badara & Saidin, 2013). Risk assessment includes risk identification and risk quantification. Risk identification aims at timely identification of potential threats (internal and external risk factors) and their impact (effects) on project success and risk quantification that involves prioritising the identified threats according to their risk levels (Aloini, Dulmin & Mininno, 2012). Risk assessment is one of the actions and procedures of a performance audit process to be undertaken in a priority order (Daujotaitė, 2013). A number of studies devoted to relating risk assessment and CE can be cited. Taking an example of Al-Mamun, Yasser, Rahman, Wickramasinghe and Nathan (2014) in the study where they examined the association between audit committee characteristics and firm performance among public listed firms in Malaysia. They Used Economic Value Added (EVA) as performance measurement tool to collect data from 32

managers of Malaysia Stock Exchange company representing 75 firms for the years between 2008 to 2010. Using regression analysis the results revealed that audit committee independence and audit quality were positively associated with firm performance. However, meeting frequency, accounting and financial expertise of audit committee members did not possess any influence on firm performance. Mburu, Ngugi and Ogollah (2015) assessed the effect of risk identification management strategy on supply chain performance in manufacturing companies in Kenya. Data were collected using a self-administered questionnaire from 199 respondents determined from a total population of 412 manufacturing firms using fisher et al formula. Their descriptive results showed that companies could only ensure adequate cost reduction through use of activities based contracts with clean cost management targets, setting annual savings target and reporting achieved saving monthly hence enhancing cost efficiency. However, the above studies suggest a contextual gap as they were carried outside Uganda with the study by Al-Mamun et al. (2014) carried out in Malaysia while the study by Mburu et al. (2015) was carried out in Kenya. This makes it imperative for this study in the context of Uganda to seek to test whether:

H2: Risk assessment influence cost efficiency in private primary schools.

6.1.3 Control Activities and Cost Efficiency. Control activities refer to the policies and procedures that help ensure that management directives are carried out. They help to ensure that necessary actions are taken to address risks to the achievement of the entity's objectives. Control activities occur throughout the organisation, at all levels and in all functions. They include a range of activities as diverse as approvals, authorizations, verifications, reconciliations, and reviews of operating performance, security of assets and segregation of duties (Muraleetharan, 2013). Some studies exploring control activities and CE can be explained. In the study of Al-Thuneibat, Al-Rehaily and Basodan (2015) which investigated the impact of internal control requirements on profitability of Saudi shareholding companies. Data were collected using a questionnaire about internal control requirements and other measures of profitability namely earnings per share (EPS), return on assets (ROA), return on equity (ROE) and profit margin (PM). Using regression, they revealed that compliance with control activities had a significant positive effect on ROA and ROE, while the effect on EPS and PM is positive but statistically insignificant. However, there was a positive but statistically insignificant effect earnings per share EPS and PM for profitability.

Ejoh and Ejom (2014) studied the impact of internal control activities on financial performance of tertiary institutions in Nigeria. A questionnaire and interview guide was used to collect data from top management and key informant members. There was also review of documents and articles using stratified sampling procedure. Using frequency data, correlation coefficient and z-scores the study revealed that there was clear separation of role in the institutions' finance and account department and that superior officers in the College supervised regularly work done by their subordinate. In addition, they found that the institution financial statements were audited annually by external auditors. However, the results further showed that there was no significant relationship between control activities and financial performance. In addition Nyakundi, Nyamita and Tinega (2014) analysed the effect of internal control systems

on financial performance of small and medium scale business enterprises in Kisumu City, Kenya. A combination of structured questionnaires and interviews was used on 189 owners of the SMEs by adopting a survey research design. Their findings showed that adherence to authorisation procedures and review and verification of internal controls positively affected financial performance. However, controversies emerge from the above studies which present a research gap. For instance, whereas the studies by Al-Thuneibat et al. (2015) and Nyakundi et al. (2014) revealed a positive significant relationship between different aspects of control activities and cost efficiency, Ejoh and Ejom (2014) did not. Therefore, this study will seek to establish whether the following hypothesis hold:

H3: Control activities influence cost efficiency in private primary schools.

6.1.4 Information and Communication and Cost Efficiency. Information and communication refers to the process of identifying, capturing and communicating of relevant information in an appropriate manner and within timeframe in order to accomplish the financial reporting objectives (Akindele 2014). Effective communications should occur in a wider sense with information within the various sections of the organisation (Badara & Saidin, 2013). Several scholars related information and communication and CE. Abbas and Iqbal (2012) in their theoretical perspective and practices carried out literature reviews on internal control systems on 3 legislations, 20 working papers, 30 research articles and 10 books in Nigerian telecommunications industry. Analysing theoretical perspectives and practices indicated that reliable information at all levels that aligns with the short and long term objectives of the organisations helped to enhance effectiveness and efficiency of operations. Okuneye, Omoniyi and Shodia (2014) examined the relationship between internal communication strategies and how they increase performance of organisation. They collected data using a questionnaire on 100 managers of internal audit units by selecting participants randomly using survey method on 100 Nigerian companies as the sample size. Using correlation, the study revealed a strong positive relation between internal communication and organisational performance. Abdulrahman and Altimimi (2015) examined the effect of information and communication technology (ICT) investment on the profitability of Jordanian commercial banks for the period between 2006-2013. Historic data of five banks was considered using the Cobb Douglass production function. Regression results revealed that investment in ICT had a positive significant effect on the profitability. Patel (2015) in a literature review examined the effect of accounting information systems on profitability level of organisations. The review revealed that accounting information that is consistent, relevant, understandable and timely required to meet the needs of decision makers affected profitability of organisations. However, an empirical gap emerges from the studies above to examine whether information and communication impacts positively on cost efficiency of private primary schools specifically in the Ugandan context. This calls for this empirical study to investigate the hypothesis that:

H4: Information and communication influence cost efficiency in private primary schools.

6.1.5 Monitoring and Cost Efficiency. Monitoring is the continuous assessment both of the functioning of the activities of an organisation in the context of implementation

schedules and of the use of inputs in the context of design expectations (Kariuki, 2014). Monitoring determines whether or not policies and procedures designed and implemented by management are being carried out effectively by employees (Badara & Saidin, 2013). Some studies related monitoring and CE. In a study by Dean (2002) regarding performance monitoring and quality outcomes in contracted services, data was collected using open ended questions from a sample of 55 middle managers. Descriptive results of the exploratory study revealed that organisations relied on inspections to improve performance. Gavrea, Ilieş and Stegorean (2011) studied determinants of organisational performance on employees of manufacturing firms in Romania. Data was collected using questionnaires sent to 2024 manufacturing firms by email. Using correlation they, established that there was a strong positive relationship between a continuous performance monitoring process and performance. Saleem and Abideen (2011) studied risk management and organisational performance in the Pakistani software development. Data collection was done using convenience sampling by sending and receiving responses from 135 people working in different software organisations. Regression results showed that monitoring significantly positively influenced organisational performance. They indicated that monitoring was the tool, which most organisations used to reduce the threats against them. However, contextual gaps emerge with the studies as not of the studies was carried out in primary schools nor in Uganda. Still, all the studies obliquely studied cost efficiency in terms of organisational performance. These have attracted this study to seek to establish whether in the context of primary schools in Uganda:

H5: Monitoring activities influence cost efficiency in private primary schools.

7.1 Job Motivation Factors and Cost Efficiency. Motivation factors refer to a set of energetic forces that initiate work related behaviour and to determine its form, direction, intensity and duration (Pinder, 2014). Motivation factors include the need for achievement, satisfaction with successful performance and the work ethic (Anyim, et al. 2012).

7.1.1 Need for Achievement and Cost Efficiency. Need for achievement refers to success in competition with some standard of excellence. That is, the goal of some individual in the story is to be successful in terms of competition with some standard of excellence (Moore, Grabsch & Rotter, 2010). Several studies associated need for achievement to CE. Dobre (2013) in a study on employee motivation and organisational performance revealed that the need for achievement was a powerful need that influenced the development of effective organisations. Munawaroh, Riantoputra and Marpaung (2013) studied factors influencing individual performance in an Indonesian government office. Data was collected using SAQ from 56 full time workers in the pilot office. Regression analysis, demonstrated that an employee's need for achievement was a significant factor affecting individual performance. This individual performance may led to CE. Collins, Hanges and Locke (2004) carried out a meta-analysis on the relationship of achievement motivation to entrepreneurial behaviour. Using a random effect meta-analysis on 47 studies, 21 of these used the TAT, 6 used the miner sentence completion and 20 various types of questionnaire based measures. They revealed that achievement motivation was significantly correlated with entrepreneurial performance which may result into CE. From

the above literature gaps emerge. For instance Dobre (2013) and Collins et al. (2004) carried out literature reviews while only one study from Munawaroh was an empirical study (2013). This gap calls for this empirical study to be carried in Uganda to find out whether the following hypothesis is true:
H6: The need for achievement influences cost efficiency in private primary schools.

7.1.2 Satisfaction with Successful Performance and Cost Efficiency. Satisfaction with successful performance or intrinsic motivation refers to matters to give pleasure to employees and are related to the self-actualization of the worker, that is, the need for a sense of self-accomplishment on the job or, as commonly labelled (Decker, Harris-Kojetin & Bercovitz, 2009). Intrinsic job satisfaction is derived from the composite of intrinsic factors experienced in the job. Intrinsic job factors are factors such as the responsibility, self-directiveness, skill development, and observed accomplishment associated with doing the work (Decker, et al 2009). Some studies connected satisfaction with successful performance and CE. Crossman and Abou-Zaki (2003) studied job satisfaction and employee performance of Lebanese banking staff. A self-administered questionnaire was used to collect data from non-managerial staff from 33 Lebanese commercial private banks using stratified random sampling. The results of the study showed that on the whole the respondents were satisfied with their jobs. However, as for the relationship between job satisfaction and performance; the results showed no significant relationship. Dizgah, Chegini and Bisokhan (2012) studied relationships between job satisfaction and employee job performance with employees in Guilan Public Sector. Data was collected using a questionnaire from a sample of 323 employees selected using non-probable sample method. Correlational results revealed a positive significant relationship between job satisfaction and in-role performance and job performance. Platis, Reklitis and Zimeras (2015) studied relation between job satisfaction and job performance in healthcare services in the National Centre of Public Administration and Local Government in Spain. Data collection was done using SAQ distributed to 246 nurses. Correlational results revealed that self-satisfaction with quantity of work, self-satisfaction with productivity, self-satisfaction with initiatives significantly positively related to performance and hence cost efficiency. However, controversies emerge from the above studies leading to a research gap. For instance, whereas the study by Crossman and Abou-Zaki (2003) found no significant relationship between satisfactions with job satisfaction other studies (e.g. Dizgah et al., 2012; Platis et al., 2015) found a positive significant relationship. This gap attracts this study to investigate whether the following hypothesis is appropriate.

H7: Satisfaction with successful performance influences cost efficiency in private primary schools.

7.1.3. Work Ethic and Cost Efficiency. Work ethic espouses the belief that human beings must assume full responsibility for their lot in life, and the poor are no exception. As such, hard work is a panacea through which one can improve his or her condition in life. Implicit in this assumption is the belief that the poor simply need to help themselves through diligent labour and all life's ills would vanish (Miller, Woehr and Hudspeth, 2002). In a study by Abbasi, Rehman and Bibi (2011) on the effects of Islamic work ethic on business performance. Islamic work ethic referred to the state of respect and the practice of good deeds. The study employed correlational modelling for hypothesis testing using a sample

of 114 obtained using a self-administered questionnaire from managers in a telecom industry of Pakistan. The results indicated that Islamic work ethics significantly and positively influences business performance of an organisation in terms of profitability. Firestone, Garza and Harris (2005) studied protestant work ethic and worker productivity in a Mexican brewery. Protestant work ethic referred to employee's self-discipline, hard work, the careful use of time and personal honesty among others. Data was collected using a SAQ. The sample were clustered in small groups of 10 to 15 for a period of two weeks. Their findings showed that higher protestant work ethic was associated with workplace productivity hence cost efficiency. Yesil, Sekkeli and Dogan (2012) investigated the influence of Islamic work ethic in the Workplace. The survey method was used to collect data from a population of 300 companies in kahramanmaras in turkey. The findings revealed that work ethic influenced firm performance. The studies above revealed that work ethic was studied obliquely as Islamic and protestant work effort. This gap makes it necessary to investigate the hypothesis that:

H8: work ethic influences cost efficiency in private primary schools.

7.2. *Stakeholders Participation and Cost Efficiency.* Stakeholder participation refers to the active role of the stakeholders to influence the decision-making process. More specifically, stakeholder participation is about the input in the decision-making process of those affected by decisions (Martinez & Olander, 2015). Nangoli et al. (2016) indicate that stakeholder participation comprises of role participation, decision-making and consultation.

7.2.1 Stakeholder Role Participation and Cost Efficiency. Stakeholder role participation involves involvement in planning, monitoring and providing feedback in institutions or organisations (Currstine, 2005). A number of studies related stakeholder role participation and CE. In a study by Gaspar, Tausi and Mkasiwa (2014) regarding the use of performance information by local government stakeholders in Tanzania. The study used both structured and unstructured interview guide, document analysis and observation in four local government authorities. This was on a population of 311740 leaders in form of councillors, central government officials and members of parliament. Interview results revealed that stakeholders demand for performance promoted efficiency in projects implementation. Gibson, Lacy and Dougherty (2005) carried out a meta-analysis on improving performance and accountability in local government with citizen participation in the USA. The results of the study revealed that stakeholder teams promoted accountability in the use of resources. Nalweyiso, Waswa, Namiyango, Nangoli (2015) investigated the importance of stakeholder management in improving universal primary education schools in Wakiso District in central Uganda. The study adopted quantitative approach using a cross section survey design with a sample of 242 stakeholders. Their results showed that there was a positive significant relationship between stakeholder management and project success. However, the studies above were carried out in sectors other than private primary schools. This thus makes it necessary for this study that will be carried out in primary schools to seek to find out whether:

H9: Stakeholder role participation influences cost efficiency in private primary schools.

7.2.2 Stakeholder Decision-Making and Cost Efficiency. Decision-making is the process of choosing among

alternative courses of action for the purpose of solving a problem or attaining better situation regarding the opportunities that exist (Al-Tarawneh, 2012). The stakeholder approach is based on the notion that there are individuals with an interest in the actions and decisions of companies (Branco & Rodrigues, 2007). Some studies related stakeholder decision making to CE. Edelenbos and Klijn (2005) studied the management of stakeholder involvement in decision making in municipal councils in the Netherlands. An exploratory study on six cases of decision making was made on three dimensions namely: nature and organisation, process management and the relationship with democratic institutions. The findings of their study revealed that greater input in decision making from a variety of parties generated a variety of ideas and potentially enriched process substance. Nasirifard, Saedi and Aghaei (2013) studied the correlation between participatory decision-making and organisational effectiveness, and performance in mining and trade organisations in Golestan province industry in Iran. SAQ was used to collect data from 161 members of the white collar organisation. The results indicated a significant positive correlation existed between participatory decision-making and organisational effectiveness. In a literature review by Riege and Lindsay (2006) of knowledge management in the public sector and stakeholder partnerships in the public policy development in several countries in the Western World such as the USA, Australia and European Union. The findings suggest that information exchange by different stakeholders improved the quality of decisions. However, the findings were skewed towards the Western World (Edelenbos & Klijn, 2005; Riege & Lindsay, 2006) and Asia (Nasirifard et al., 2013). These gaps call for this study to be carried out in the Uganda context seeking to find out whether:

H10: Stakeholder decision-making influenced cost efficiency in private primary schools.

7.2.3 Stakeholder Consultation and Cost Efficiency. Stakeholder consultation is the development of constructive, productive relationships over the long term. It results in a relationship of mutual benefit and enables identifying of trends and emerging challenges which impact on the Mackie (2008) organisation (Morgan, 2015). Some Studies linked stakeholder consultation and CE. Bandeira-de-Mello, Marcon and Alberton (2011) studied the effects of stakeholder interaction in emerging economies using Brazilian firms. Data was collected using a questionnaire from 267 stakeholders of domestic firms including local community groups, natural environment, political groups, party candidates, suppliers, customers and top management. Regression results indicated that stakeholder interaction had a positive significant impact on firm performance. Kessler (2004) carried out a synthesis of literature on stakeholder participation. Using narrative literature, findings revealed that consultation leads to increased legitimacy of projects because individuals feel the process is fair and their inputs are used ultimately enhancing their compliance. Mackie (2008) carried out a literature review on organisational performance management in the Scottish government context. The results indicated that the stakeholder regular feedback affects government organisations ability to provide quality services. The studies above suggest that the bias of earlier studies was in South America (Bandeira-de-Mello et al., 2011) and Western World (Mackie, 2008). This gap makes it necessary for this study in the context of Uganda to test the hypothesis that:

H11: Stakeholder consultation influences cost efficiency in private primary schools.

8. Methodology

8.1 Research Philosophy. The study will be based on the positivist philosophies. These will be premised on the thesis that knowledge is independent of the researcher and can largely be studied, written and analysed objectively using statistical methods. Ontologically, objectivism will be the basis of the study holding that there is independent reality that can be discovered using conventional scientific methods, in particular statistical methodologies (Tuli, 2011). Epistemologically, the study will be value neutral seeking the perspectives of the respondents. The study will involve establishing causal relationships through testing hypotheses to make predictions and generalisations. Data will be collected largely using a close-ended questionnaire (Scotland, 2012). Rhetorically, report writing will involve use of impersonal and formal language (Bakkabulindi, 2015). Methodologically the researcher will be detached from the respondents with emphasis on measuring variables and testing hypotheses linked to general causal explanations (Tuli, 2011).

8.2 Research Paradigm. The study will be guided by the positivist paradigm. This will involve collection of data using a questionnaire survey. The quantitative paradigm will be used because there will be testing of hypotheses to establish the determinants of cost efficiency (De Lisle, 2011). Data will be numerically analysed with statistical procedures to ensure generalisation of the findings (Bakkabulindi, 2015). Using the positivist paradigm, the researcher will be able to make statistical inferences for generalisation, provide explanations to them and in-depth analysis.

8.3 Research Design. The study will adopt a cross-sectional survey design which collects data to make inferences about a population of interest (universe) at one point in time. This cross-sectional survey design is a snapshot of the population about which data are gathered. The cross-sectional design has been selected because it allows collection of data using different modes of data collection such as self-administered questionnaires (Hall, 2008). Besides, being snapshot, data gathered represents what is going on at a particular point in time thus helping to obtain useful data in a relatively short period saving time and costs of data collection (Bordens & Abbott, 2011).

8.4 Study Population. The study population will comprise of 639 private primary schools. The schools are distributed in the five municipal councils of KCCA. The municipal councils are namely: Kawempe, Nakawa, Kampala Central, Rubaga and Makindye. The numbers of schools per municipal council according to the division education officer's verbal communication are distributed as follows: Kawempe (182), Nakawa (168), Kampala Central (20), Rubaga (164) and Makindye (105). The sample size for the survey will be 321 schools determined basing on the table for determining sample size from a given population (Krejcie & Morgan, 1970). This means 242 respondents will be considered as representatives from the five municipal councils. The representatives will be chosen from among the directors, owners or shareholders, headteachers and accountants or school bursars. These respondents will be selected because they are the accounting officers in control of the finances and have the capacity to provide information about internal controls, job motivational factors and stakeholder participation and how they relate to CE.

8.5 Instrument. The study will use a self-administered questionnaire (SAQ) to collect data. The SAQ has been chosen because it is cheap to administer and allows for a greater geographical coverage. The SAQ based instrument is also very suitable for the sampled respondents because most of them will easily respond to the questions because of their proficiency in the English Language that will be used in the questionnaire survey. Besides, using the SAQ reduces bias error caused by the characteristics of the interviewer and the variability in interviewers' skills. The absence of an interviewer will provide greater anonymity for the respondent and increase the reliability of responses in matters sensitive to the respondents (Phellas, Bloch & Seale, 2011). The SAQ will be made up of six sections, namely; A through E. Section A is the demographic characteristics of the respondents on age, sex, highest level of education, length of service and position in the hierarchy of the school. Sections B, C and D are on the independent variables, section E on dependent variables.

Section B on internal controls which is the first independent variable (IV1) covers five aspects, namely control environment (IV1.1) has nine items at $\alpha = 0.823$ from Adage, et al. (2014). Risk assessment (IV1.2) has five items at $\alpha = 0.820$ and control activities (IV1.3) has seven items at $\alpha = 0.846$ both from Al Sawalqa and Qtish (2012). Information and communication (IV1.4) has eight items at $\alpha = 0.80$ from Gray and Laidlaw (2004). The last construct on internal controls is monitoring (IV1.5) having six items at $\alpha = 0.720$ adopted from Ayagre, et al (2014). Section C on job motivation factors that is the second independent variable (IV2) covers three aspects, namely achievement (IV2.1) with ten items at $\alpha = 0.82$ from Hermans (1970). Satisfaction with successful performance (IV2.2) has eight items that is four for success performance at $\alpha = 0.87$ and three for task interest motivation at $\alpha = 0.81$ respectively from Matthews, et al. (2001). Work ethic (IV3.3) has twelve items ranging between $\alpha = 0.73 - 0.89$, from Miller et al. (2002).

Section D on stakeholder participation that is, the third independent variable (IV3) covering three aspects, namely consultation (IV3.1) with thirteen items at $\alpha = 0.70$, role participation (IV3.2) with ten items at $\alpha = 0.70$ and decision-making (IV3.3) with five items at $\alpha = 0.70$ were adapted from Nangoli et al. (2016). Section E on cost efficiency (DV) which is a bi-dimensional concept, composed of allocative and technical efficiencies. However, the literature reviews failed to reveal an instrument used by earlier scholars, thus an instrument will be developed for this study basing on literature review from Rai (1996), Akazili et al (2008) and Mihaiu, Opreana and Cristescu (2010).

8.6 Data Management. After data collection, the data will be processed in preparation for analysis. The processing of data will involve coding, entering the data into the computer using the Statistical Package for Social Sciences (SPSS), summarising them using frequency tables to identify errors and editing them to remove errors. Whereas the reliabilities of the constructs will already be guaranteed by earlier studies (see subsection 8.5) and their validities implied (Tavakol & Dennick, 2011), after the collection of data, reliability will be determined by calculating Cronbach Alpha (α) using SPSS. The items in the constructs will be found reliable at above 0.70 which is the benchmark for reliability after collection of data (Schmidt & Dantas, 2011). Likewise, the validities of multi-item constructs still will be tested using Confirmatory Factor Analysis because differences in samples call for retesting of instruments (Tavakol & Dennick, 2011). The data

analysis will be done at univariate, bivariate and multivariate levels. At univariate level, data analysis will be based on descriptive statistics such as percentages and means. At bivariate level, data analysis will involve correlating the dependent variable (DV), cost efficiency on internal controls, job motivation factors and stakeholder participation (IVs). At the multivariate level, data analysis will involve running one regression model of the DV on the three independent variable.

9. Conclusion

This conceptual paper proposes a study that will seek to examine whether internal controls, job motivation factors and stakeholder participation determine cost efficiency. This paper is derived from a PhD proposal that will lead to a thesis and other future articles. The paper has highlighted the introduction, theories, statement of the problem objectives, significance, conceptual framework, related literature and the corresponding hypotheses to be tested. The PhD thesis and future articles that will be produced from the proposed study will expound more on the introduction, literature review, methodology, findings, discussion, conclusions and recommendations.

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