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SCHOOL OF BUSINESS, ECONOMICS AND LAW

Teachers in Focus

- Experiences regarding demands of accountability from influencing actors

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ABSTRACT

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Title:	Teachers in focus – Experiences regarding demands of accountability from influencing actors
Background and problem:	Lately there has been an ongoing debate about the Swedish school system due to falling student results and increased documentation. There are many actors that perform control on teachers, implying that teachers receive demands of accountability from many directions. In turn, this may have an affect on teachers' willingness and ability to account.
Research question:	How do teachers experience the demands of accountability from different actors?
Aim of study:	The aim of the study is to provide an understanding of teachers' experiences regarding demands of accountability directed to them from different actors. The study will thereby provide a holistic view of the teachers' experiences.
Methodology:	The study was conducted with a qualitative approach since it focuses on getting the teachers' experiences. This consisted of semi-constructed interviews performed with 20 fulltime-employed teachers in different secondary schools in Gothenburg.
Conclusion:	The study came to the conclusion that the teachers' experiences regarding their accountability differ depending on several factors: teaching subject, socio-economic factors in the district, and length of experience of the teacher. In general, teachers perceive each control as reasoned, but sometimes they experience incoherent demands from the different actors, which could have impact on their willingness and ability to account.
Keywords:	Accountability, schools, teachers, management control

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CHAPTER ONE - INTRODUCTION

In this chapter we introduce the reader to the topic of our thesis. The chapter begins with the background, where an overview is given of the Swedish school system. Following is the problem discussion, leading up to the research question and a description of the aim of the study. The chapter ends with the delimitations of the study.

1.1 Background

Lately, the Swedish school system and the challenges it faces have been in the spotlights. The number of debate articles and political debates on this subject indicate that there is a widespread dissatisfaction among teachers, principals, parents, students, and the general public on how the school is performing (Jansson *et al*, 2014). The international study PISA (Programme for International Student Assessment) indicates that Swedish students' performance has deteriorated over the years in comparison with other countries (PISA, 2013), and this decline has been the basis of many discussions.

The school as an entirety has been discussed. However, many discussions have centered on teachers' teaching ability and their strained working environment. Teachers undeniably possess a central role in school as they are ascribed the most determinant factor in students' performance (Skolinspektionen, 2010). There are many actors that practice control and influence teachers' work. The government formulates policy documents including directives on how teachers should work. Further, the municipality sets the budget for schools (SOU, 2004). The principal is the leader closest to the teachers and has the main responsibility for schools reaching their goals. Ultimately, teachers should cooperate with parents in order to develop schools and their content (Skolverket, 2011).

During the 1980s and 1990s there has been a transformation in how management control is used in the public sector as a new approach was introduced, referred to as New Public Management (NPM). The basic idea was to apply the management ideas from the private sector to the public sector. NPM resulted in decentralization and a more extensive use of management control in hope of gaining a more efficient and effective public sector (Almqvist, 2006). In 1991 the Swedish government handed over the responsibility for schools to the municipalities. The municipalities now became the employer of the principals and teachers, and they also took over the responsibility for the allocation of economic resources to the schools (Skolverket, 2011).

1.2 Problem discussion

Management control is used in order to satisfy a need or to solve a problem in organizations. Today's society brings many challenges to organizations and the demand for information and control has grown. Management control fulfills these needs and is therefore essential in making organizations successful (Flamholtz, 1996). However, control can also be a source of problem. It is

expensive since it requires time: employees must write reports and have meetings etc. Additionally, control systems often simplify organizational work, as they tend to focus more on numbers rather than on the complex reality. Control is needed. However, it must be carefully designed (Alvehus & Thomasson, 2013).

Lately, the Swedish school system has been subject to several reforms involving changes in the grading system, the curriculum, and the national tests (Skolverket, 2010). The implementations have been made in the effort to solve problems in schools and have influenced teachers in their work, sometimes adding tasks to their already demanding working situation. In fact, some even point out the increased administrative burden of teachers as one of the central problems in schools. They argue that teachers today must direct a larger share of their working time to administrative tasks, at the expense of the quality of the teaching and the respect of teaching as a profession (Jansson *et al*, 2014). Some experience that the increased control in schools originates from a mistrust of teachers, and that the control restricts the teachers in doing their job (Danielsson *et al*, 2013).

The municipality, the principal, the government, and the parents do all practice control on teachers, implying that teachers are accountable to many actors simultaneously. This situation, when one is requested to be accountable to several actors at the same time, can cause employees to experience diffuseness in what is expected of them, and what tasks they should prioritize (Romzek, 2000). As teachers are to account to many actors, this is likely to have an impact on their willingness and ability to account (Munro & Hatherly, 1993). Messner (2009) suggests that demands of accountability that do not cohere are likely to create an unethical working situation, for example through incongruent requests and overwhelming pressure. The study will examine how teachers experience this situation, and further how they experience the separate demands of accountability.

1.3 Research question

How do teachers experience demands of accountability from different actors?

1.4 Aim of study

The aim of this study is to provide an understanding of how teachers experience their accountability demanded by different actors, both internal such as the municipality and the principal, and external such as the government and the parents. The study will consider the teachers' experiences of their accountability that originates from each separate management control system. Further, a holistic view on their experiences of their accountability will be considered, involving all management control from the four actors.

There have been several studies on accountability and management control in schools. Valli and Buese (2007) studied external actors' involvement in school, and how they have put higher demands of accountability on teachers in the ambition to raise the student results. Previous research has also been done on

how accountability processes changed when new reforms allowing more autonomy were introduced in school, and their effects on teachers and school managers (Bracci, 2009). Mausethagen (2013) studied teachers working environment and the fact that there are several external actors influencing it and that they have put higher demands of accountability on teachers. However, this study aims to contribute with an understanding of teachers' experiences regarding their accountability to the municipality, the principal, the government and the parents, and thus providing a holistic view of teachers' working situation. This thesis will identify the control in schools based on the levers of control and levers of organizational design presented by Simons (1995), and further consider teachers experiences regarding the demands of accountability that this control brings.

1.5 Delimitation

This study will be limited to Swedish secondary schools within the region of Gothenburg. The study includes only one perspective, which is the senior-level teachers', and the teachers who have taken part in the study are all fulltime employees. We refer to the senior level schoolteachers when we write teachers throughout the paper. Furthermore, we will limit the study to schools run by the municipality.

CHAPTER TWO - METHODOLOGY

In this chapter we aim to provide the reader an understanding of how we have conducted the research and also the choices we have made. We explain our research approach and process, how we have gathered data and how we contacted the respondents. Additionally, we describe how we have analyzed and interpreted the collected data for the empirical findings. We end this chapter with a discussion of reliability and validity.

2.1 Research approach

The Swedish school system has been the focus of many discussions, explaining why we chose to investigate the issue. At regular intervals the media and politicians have brought up the issue about declining student results, increased control, and teachers who experience a heavy workload.

At the commencing stage we started reading relevant literature and articles regarding management control in the public sector. Reports by authorities were also of interest, since they gave us a picture of the school system and its organizational structure.

We used different databases to find relevant and peer-reviewed scientific articles, for example: SAGE, World of Science, and ScienceDirect. Keywords such as accountability, teachers, schools and management control were used. Many times these words were combined to narrow down the amount of articles. Textbooks have also been used to provide information on the topic. The major part of our frame of reference is based on Simons, R.'s theories. We found his theories relevant since he provides a holistic view on management control and also focuses on the usage of the same instead of dividing control under certain labels. When relevant articles have been found regarding our topic, we have looked at the bibliography in those articles to see if there were references to other literature that would be of interest (Ejvegård, 1993).

The research followed an abductive method, implying that the researchers first study the research field and gather relevant theory to study it. Further, the chosen frame of reference is tested on the empirical findings (Patel & Davidson, 2011). Before conducting the interviews we collected theoretical information that we found relevant, which became the basis for our interview questions. However, after carrying out the interviews, we found that the interviews did not fully confirm the picture given by the media. Subsequently, we changed our frame of reference to put emphasis on the parts that proved to be more relevant.

The material from the interviews was processed and we gathered the information for the compilation of the empirical findings. When this was completed, we started with analyzing the material with the support from our frame of reference, and lastly conclusions were drawn.

2.2 Research design

In this paper we have chosen a qualitative approach to address our research question since the aim has been to get teachers' experiences of the situation. This is a suitable approach for our paper since it focuses both on how a specific situation is embedded or experienced, and on the underlying factors of that situation (Merriam, 1994). A quantitative study focuses more on statistical results and by that it is possible to draw conclusions from a large amount of information. This type of approach is more focused on quantifying the answers rather than explaining what the underlying factors to the problem might be. Therefore this approach is more suitable when studies are conducted in order to generalize and thereby get a holistic picture of reality (Svenning, 1996). Since the study aims to provide an understanding of teachers' experiences regarding demands of accountability from different actors, a qualitative approach is more useful, even though it often implies a smaller sample of respondents than a quantitative.

A qualitative approach gives the opportunity to describe a given situation with words, rather than draw conclusions from numbers (Merriam, 1994). This may not be able to generalize the situation since there are different perceptions depending on who is asked. However, by using a qualitative method, then the study will be able to get a deeper understanding and insight from the participating teachers experiences on the presented complex of problem. One may not be given a straightforward answer, but instead capture the experiences regarding the problem and the reasons behind the answers.

2.3 Secondary data

Secondary data have been used in order to gain a better understanding of the situation in school and to enable us to better understand the empirical findings. The secondary data that have been used derive from reports produced by Skolverket and Skolinspektionen concerning control in schools. Another source of secondary data that were used was debate articles, which provided us with an understanding of the situation in school and different approaches to its problems. We contacted the authors of the articles by e-mail to get suggestions on where to find further information.

2.4 Selection of respondents

Our primary focus has been to look at this issue from a teachers' point of view. However, we have decided to limit our study to focus on the perspective of senior level schoolteachers. When making this choice we had the impression that teachers are exposed to control several directions, and therefore we found this situation interesting to study. We also considered issues of heavy workload and dissatisfaction since they had been discussed in the media. We decided to focus on senior high school teachers since we understood that they experience much pressure regarding grades, both from students and parents. Further, comparisons of student results are often made between different senior schools. Only teachers with fulltime employment participated in the study. The choice of directing the study to communally owned schools were made since there are

more communal schools, than there are private schools (Göteborgs Stad, 2014). Additionally, the interviews were conducted in school districts with diverse socio-economic conditions in Gothenburg. This was made in order to investigate if there were any differences in teachers' experiences of their accountability between the districts.

The initial attempt to find candidates for interviews was through contact with representatives for Lärarnas Riksförbund in different districts in Gothenburg. We asked them to help us to find possible teachers interested in participating in our study. The responses were quite few, even though it resulted in some interviews. Before directly contacting the teachers, we asked for permission from the principal in each school in order to avoid conflicts or disagreements. We sent one email to each teacher and the mail was written in a way so that it was personally received which gave us a high respond frequency.

When contacting the principals for getting their approval, many principals disapproved to contact the teachers or did not answer at all. Unfortunately, the study has not been able to get hold of these teachers that could have contributed with an interesting angle on the issue.

2.5 Primary data

The main primary data in the study was collected through interviews. This enabled us to get a deep understanding of teachers' experiences. In the study 20 teachers were interviewed on different secondary schools in Gothenburg.

2.6 Interviews

Before conducting the interviews we read policy documents and reports regarding the topic to get an understanding of the situation in school. This later helped us to formulate the questions. We started to formulate questions for the interviews in an early stage so that we had time to process them. When formulation interview questions it is important to avoid leading question and to design the question to be neutral and open (Ejvegård, 1993). Another important factor is that the questions need to be formulated so that the respondents can understand them (Bell, 2006). When formulating the interview questions we used no management control related expressions so that the interviewees understood the questions and were comfortable in answering them. We also used the same questions for all respondents in order to allow for comparisons between the answers. We designed the interviews to be semi-structured to give us some guidelines, but to still allow for spontaneity. A semi-structured interview includes preparing an interview guide containing the subject that will be discussed during the interviews, as well as suggestions on questions to ask the respondents (Kvale, 1997). As a last stage of the interviews we introduced a model that we had made ourselves mapping different management control tools in schools. Showing the model at the end of the interviews minimized the risk to influence the answers given by the respondents.

It is important for the interviewee to have received information about what the interview will focus on prior to the meeting (Bell, 2006). Hence, we sent the interviewees the description of our study, and also information about their

anonymity and that we were hoping to be able to record the interview. By giving them information before the interview be made it possible for them to decide if they wanted to participate or not, and it also gave them time to reflect over the subject. In doing so one may avoid the risk that respondents withdraw (Bell, 2006).

2.7 Data treatment

It does not exist any general agreement on how data should be treated in qualitative studies; instead it is up to the authors to decide how to compile the findings (Patel & Davidson, 2011). We recorded all interviews, which allowed us to fully focus on the interview and asking the right questions to get the most out of the interview. We also ensured the respondents that their answers would be treated confidentially, for the respondents to feel more comfortable answering sensitive questions. Thus, the respondents must not under any circumstances be able to be identified (Bell, 2006).

Shortly after the interviews we listened through the recordings and wrote down our interpretation of the interview. We analyzed the material and discussed similarities and differences in the answers of prior respondents. To get an overview of each interview we used codes to easier find patterns as we compared and compiled the data. The usage of codes enables the possibility to categorize different variables that emerge and by that gain an understanding of patterns (Bell, 2006). We also tried to find theories and models supporting the situations we observed. The document with the material of the interview was sent to the respondent so that he, or she, could make corrections if any. The interviewer could have misinterpreted what the respondent said or the respondent might have wanted to change his or her answers (Ejvegård, 1993). The majority of the respondents did not make any changes. However, some respondents wanted to make changes concerning certain words or phrases in the compiled material.

2.8 Reliability

A study should give the same result as another study with the similar purpose, method and preconditions in order to achieve a high reliability. It is also important that the definitions used during the interviews are well understood in order to increase the reliability (Svenning, 1996). To achieve reliability we have written the questions so that the teachers can understand the definitions used, and in that manner minimize the risk of confusedness and misunderstandings. However, we are aware that it might be hard to achieve exactly the same results if the study would be conducted with similar prerequisites since there are a range of experiences in schools, and that reforms change the prerequisites of schools.

2.9 Validity

There exist many definitions of validity and thus there is no general consensus of the definition. Validity can be defined as the study's capacity to explore what it aims to study (Svenning, 1996). To achieve validity one should ask others if the interview questions correspond to what the study aims to investigate (Bell, 2006). Further, validity can be divided into internal and external. The internal

validity is about the connection between the frame of reference and the empirical findings in the study. Meanwhile the external validity takes on a bigger approach and looks upon if the entire study, including the frame of reference and empirical findings and if the sample is possible to use to generalize a population from a specific study (Svenning, 1996). To acquire validity in the study we have studied what we aimed to study, which was senior level teachers in communally owned schools and their experience on the demands of accountability. To attain internal validity we have adjusted some frame of reference to be relevant to the empirical findings after we conducted the interviews. We have interviewed teachers with different length of experience on the profession, in different subjects, and from different districts to accomplish a representative sample as possible to gain validity. However we are aware that 20 interviews is not enough in order to generalize and thus gain a complete external validity.

CHAPTER THREE – THE FRAME OF REFERENCE

In this chapter we introduce the theoretical framework that will be used when answering the research question. This chapter starts off with presenting the definition of accountability and continues on with management control systems, followed by Simon's levers of control and levers of organizational design. The chapter ends with the job strain model by Karasek and Theorell.

3.1 Accountability

During the last years accountability has been given more attention in organizations, and it has been constantly debated and discussed (Messner, 2009). Thus, there is no general agreement on how the term should be defined. The definition of the term has changed and continues to do so (Sinclair, 1995).

3.1.1 Definition of accountability

Accountability can be defined in many different ways. However, this thesis will use the definition of accountability presented by Munro and Hatherly (1993:369) "the willingness and ability to explain and justify one's acts to self and others", in the analysis.

Accountability can many times be associated with control as the subordinate reports to the superior, who, in turn, is able to oversee the subordinates. Often, accountability is organized hierarchically, implying that the person that the employee is accountable to depends on the perceptions of the hierarchy (Munro & Hatherly, 1993).

An employee that is held accountable for something to someone else needs to explain his or hers actions and decisions to that one person. One may be accountable to colleagues, managers, the general public etc. (Sinclair, 1995). As the person who is held accountable explains his or hers actions to the one that he or she is accountable to (Bovens, 2007), referred to as authorities (Mulgan, 2000), they, in turn, may question the actions taken (Bovens, 2007). A person who is held accountable has accepted the demands once he or she starts to be accountable. As a result it may be hard to oppose the given demands (Messner, 2009).

Whenever new strategies are designed and implemented managers should consider the importance of letting employees be involved in the design. If employees have been included in the decisions, then they are more willing to embrace the accountability it implies (Munro & Hatherly, 1993).

3.1.2 Dimensions of accountability

Problems with accountability may arise when there are multiple authorities that an employee is accountable to. A situation with contradicting expectations on performance from different authorities might cause employees to not know where to direct their focus (Romzek, 2000). This might put employees in a situation where they need to prioritize, even though they might lack information

to do so in a way that benefits the organization (Messner, 2009). People employed in the public sector sometimes experience a heavy burden of accountability, due to both internal and external authorities that demand accountability in public organization (Romzek, 2000). It is also argued that if the demands are not realistic and fair it may become a burden for the persons held accountable (Messner, 2009). Accountability has also been investigated in schools, where it showed that teachers' accountability has increased when other actors, such as the government and local policies, have intervened in order to improve student results, which affected the teachers' accountability as their role in the school changed due to new tasks put on them (Valli & Buese, 2007).

However, accountability does also bring positive aspects in organizations as it forces employees to consider their actions. Thereby accountability creates awareness of one's own actions, and it also provides an indication of what is important for the organization (Roberts, 1991; Mulgan, 2000).

Many times distant actors, signifying little interaction as face-to-face meetings, demand accountability. In turn the information the superiors receive is provided by the systems, which will be interpreted and there is a risk that the managers cannot have an understanding of what lies behind the results presented. When the information provided is mostly one-sided it may create concern amongst the superiors and the subordinates (Roberts & Scapens, 1985).

3.2 Management control systems (MCS)

The definition of MCS has developed from strictly including financial information to a more broad definition that also includes information of business markets, competitors, customers, production processes etc. (Chenhall, 2003). Simons (1995) defines MCS as being the tools managers use in order to influence the behavior of employees, tools that are both formal and information-based. He meant that MCS could be used to provide information in different ways in organizations. Additionally, MCS can be used to communicate goals, to monitor achievements, and provide guidelines to employees of what is allowed and not allowed. As goals are communicated, MCS influence the employees to act in certain manner towards the goals of the organization (Flamholtz, 1996).

Merchant (2012) makes a difference between two types of control systems, strategic control and management control. Strategic control has an external focus concerning whether or not the strategy of the organization is successful. Management control, on the other hand, has an internal focus used to influence the employees in a way that ensures that the organization will follow its strategy and achieve the set goals. If an organization uses suitable MCS for its operations, the employees will probably have a positive opinion of them. The MCS will provide them with information necessary for them to take decisions that are in line with the organization's goals (Chenhall, 2003).

3.2.1 The levers of control

Simons (1995) argues that for an organization's strategy to be effective there is a need to have a balance between different MCS, since if one is more dominant

than the others, tensions can arise in the organization. The four control systems represent different ways of using management control.

- * **Belief systems:** This type of control is used to communicate visions and the purpose of the organization. They are also used to inspire, give advice, and guidance of how employees should act. Belief systems are formulated so that they allow employees to apply them in their own way (Simons, 1995). Others mention organizational culture to be a belief system, referring to how employees are affected by the shared beliefs and values (Flamholtz, 1996). Therefore, employees might get motivated and provided with an understanding of the core values of the organization. Consequently, whenever they encounter a problem they know how to solve it in the organization's best interest. When implementing a belief control system, communication through documents is not enough. For a belief system to be useful, it is important for the employees to get a deeper understanding and commitment to the value, which can be provided through discussions. This control is positively associated, since it says what employees should do rather than what they should not do, and it gives employees space to use their creativity. However, it might be perceived as vague and may give rise to opportunistic behavior. It is therefore important to consider that belief control should be understandable by everyone in the organization.
- * **Boundary systems:** This control is associated with limits and may thereby be negatively experienced. Boundaries are set up to control employees' actions and creativity. Law regulations or the organizations belief system are often the basis of boundary systems. It is a tool for managers to control employees' creativity by setting up boundaries and by that the form a frame in which the employees may use their creativity. This type of control is common when either the environment is unstable or the trust among the employees is low, and it is used to minimize risks. After an incident that has influenced the organizations negatively it is common that belief control systems are used more extensively.
- * **Diagnostic control systems:** This control provides managers with information on how the organization is doing and a possibility to monitor and give feedback to employees (Simons, 1995). The monitored results can be used either to correct actions, if they differ from the designed results, or it can be used as a tool to evaluate performance (Flamholtz, 1996). Diagnostic control systems are used to secure that the organization's targets and goals are fulfilled. The goals and targets need to be unambiguous and clear for the diagnostic control system to function correctly. However, when decisions are taken on what to measure, this creates a greater focus on those actions. A greater attention might be focused on achieving results that are measured in diagnostic control systems, instead of the core business.

- * Interactive control systems: When using management control interactively managers get involved in the decisions of their subordinates. This is perceived as a positive type of control. Managers are able to get information about possible strategic uncertainties on other levels in the organization that may be a threat, and further adapt to changes in the environment. Interactive control systems also allow information to be spread top-down, bottom-up, and laterally and opens up for discussion between the different units. The use of interactive management control many times implies high costs, for example in form of opportunity costs, since the manager needs to make trade-offs from other tasks in order to be interactive (Simons, 1995).

When discussing management control systems Simons mostly refers to the manager perspective, but this will get little attention in this thesis. Instead the focus will be on employees and their experiences on the existing management control systems in school. Further, this thesis will not only consider the control by internal actors, but also external actors who influence teachers.

3.2.2 Tensions

Simons (1995) states several tensions that an organization should consider when shaping its management control systems.

The first tension is between the many opportunities available to an organization, while its attention is limited. This implies a challenge for the organization since it must place its scarce attention on the right opportunities. Employees should be guided in where to put focus and what to prioritize.

Another tension arises from the challenge of following the set strategy, but at the same time being open to adaptations of the strategies. This challenge is referred to as the tension between efficiency and innovation. The organization should be composed of a hierarchical structure where the organization's strategy is communicated from the top down, but it should also incorporate bottom-up communication in order to intercept uncertainties and eventual changes required in the strategy. Boundary control and diagnostic control both aim to ensure that the organization succeeds in achieving its goals and objectives, while belief control and interactive control are used in order to tackle uncertainties and making sure that the organization manages to adapt as the environment changes.

The third type refers to the tension between self-interest and the desire to contribute. It is about managing employees' desire to act in a way that benefits themselves and not the organization. This tension assumes that employees are self-interested and opportunity seeking and therefore management control must be used in order to control this. Certain organizational blocks are used, such as: group pressure and punishments if errors are committed.

3.2.3 Levers of organization design

Simons (2005) discusses essential factors for creating a successful design of the management control in an organization. He maps four variables in the

organization design that will have an impact on individual employees in their work. These variables, or spans, can vary between two extremes. He mostly discusses these spans from a manager perspective; however, this thesis will take on the employees' perspective.

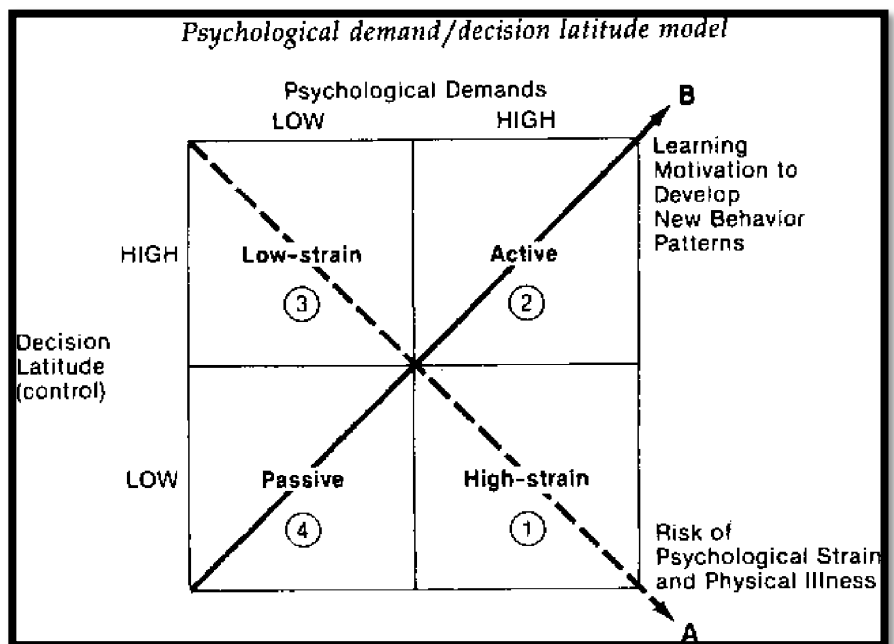
- * **Span of control:** This span indicates for how many resources the employee has decision rights, and thereby what the employee is accountable for. The span refers to actual assets as well as other employees that a manager controls, which in turn depends on the unit structure set by the organization. A wide span of control reveals that the employee controls many resources, either directly or through subordinates, and the opposite situation means that the span of control is narrow.
- * **Span of accountability:** This span states whether or not the accountability measures on employees allow many trade-offs. It is connected to the diagnostic control system of the organization and indicates how free an employee is when it comes to deciding how to reach the set targets. A narrow span of accountability enables the employee to do few choices in trying to reach the set goals, while the measures connected to a wide span of accountability is based on many variables and therefore allows several approaches in order to perform well.
- * **Span of influence:** This span answers the question to which degree the employees need to interact with people within their unit or across other units. It answers how wide the network is where the employee collects information or impacts other employees in their work.
- * **Span of support:** This span provides information on how much support an employee can expect from other employees, but also the opposite, how much support an employee is expected to give to others in the organization in order to reach common goals. Span of support depends on the shared responsibilities that employees might have with others in the organization.

In order to ensure that the organization's strategy and goals are achieved it is important for these four spans to be aligned, both from a manager perspective, but also for the individual employee. Altogether these spans create span of attention, which indicates what a manager, or an individual employee, focuses on. The span of attention is divided in two, the supply, and the demand of resources. The supply of organizational resources that an employee is offered depends on the span of control and span of support. On the other hand, the span of accountability and span of influence defines the organizational resources demanded by an employee. In order to align the spans and to create a successful organizations design, the sum of the organizational resources supplied must equal those demanded by the employee. To investigate if equilibrium exists one can perform an "X test", which is conducted by drawing a line between span of control and span of support, and another line between span of accountability and span of influence. If these two lines form an X the spans are aligned and the

organizational design is in balance. If it prevails imbalances between supply and demand of organizational resources it might result in either an inefficient use of economic resources, or that the organization fail in reaching its goals (Simons, 2005).

3.3 The job strain model

Karasek and Theorell (1990) discuss the prevalence of psychological and physical illness related to the degree of psychological demands and decision latitude in jobs. They have presented a job strain model that points out the level of decision latitude as a critical factor in employees' health. They define decision latitude as a combination of, on the one hand, task authority, referring to the degree of autonomy in taking decisions, and, on the other hand, skill discretion, which is explained as the degree of task variety. The level of psychological demands deals with "how hard an employee has to work", which refers to the productivity, including deadlines and reports that the employee has to present. Their study found that even though psychological demands might be the same, workers with a high level of decision latitude tend to become less frequently sick from the working conditions than workers with lower decision latitude. The classification of work situations results in four categories of work: high-strain, active, low-strain and passive jobs. High-strain jobs are those that include a low level of control and a high level of psychological demands. This situation of having a heavy workload in combination with low control is suggested to lead to psychological problems like anxiety, depression and fatigue. Active jobs, often professional work, include both a high level of autonomy and a high level of psychological strain. However, this situation has proven to be not as dangerous as the situation above, since it allows for the worker to influence the working situation. Low-strain jobs, on the other hand, include high decision latitude in combination with low psychological demands. These jobs create a relatively relaxed situation and result in a low risk of psychological illness. Lastly, passive jobs have both a low level of control and a low level of psychological strain. These jobs can be harmful since the workers may risk declining in abilities and becoming unmotivated, and this situation might therefore also lead to illnesses (Karasek & Theorell, 1990).



However, teachers might have different experiences of what autonomy brings and some might see the opportunities while others see the limitations of being autonomous (Pearson & Hall, 1993).

3.3.1 Examining stress

In this thesis equal signs are drawn between on one hand, Karasek and Theorell's concept of decision latitude and on the other, Simons' span of accountability and span of control. These spans tell to which degree an employee is free in organizing his or her work, and how many resources an employee can influence. Thereby they correspond to Karasek and Theorell's definition of autonomy, which together with task variety defines decision latitude. Karasek and Theorell (1990) ascribe a high level of decision latitude a lowering effect on employees' experiences of stress, which implies that when span of accountability and span of control is wide the stress level is decreased.

CHAPTER FOUR – THE EMPIRICAL FINDINGS

In this chapter we present the material that were gathered during the interviews. First, the teachers' experiences regarding each actor's control are presented. Then, the holistic perspective on the management control is presented and the chapter ends with presenting teachers experiences regarding stress.

4.1 Municipality

Schools are communally governed, and therefore each municipality has the responsibility of providing resources to schools. Several teachers put forward that the major part of the municipality's communication passes through the principal, and concerns issues regarding resources and the budget. Further, teachers often express that the major part of the communication is top-down, and that they are given little possibility to influence the resource allocation. Some teachers experience that the municipality lacks understanding of the pedagogical problems that teachers may face. In some schools teacher representatives are assigned in order for the teachers to get their voices heard. However, they still do not have much impact on the budget. Some have been treated poorly or ignored when they have expressed opinions or suggestions to the municipality. They feel that they are expected to follow all the directives without question.

"Everyone has opinions on how schools should be governed, but teachers have little say."

The budget set by the municipality is seldom experienced to provide enough resources for the teachers to be able to perform their job as they would like to, and it is not experienced to provide sufficient with resources in order to reach the goals that are set by the government. Several teachers express a frustration regarding the limited access to resources. However, the access to resources varies between districts. Each city district is assigned an amount of money depending on the target achievement of the students and the socioeconomic factors of the district. This is made in the ambition to create similar prerequisites for all students. The resource distribution implies that districts with low target achievement and low socio-economic factors receive more money than districts with the opposite conditions. The extra money should compensate for the fact that these districts are in need of higher teacher density, more special support for the students and other support functions in order to manage the lower target achievement in the district. However, in districts where these factors are on a high level teachers more often feel limited in accessing, not only special support, but also sufficient teaching material (school books, teaching consumables etc.), than teachers in schools with the opposite conditions. Additionally, teachers in practical subject, such as physical education and craft, tend to experience more limited in accessing resources than their colleagues as they are seldom offered special support for their students.

4.2 Principal

The majority of the teachers agreed that the principal is the most influential actor of the actors that have an impact on their work. In some schools teachers experience that the principal is often unavailable and during meetings may be the only chance to talk to the principal. For those teachers it appears hard to get support in specific issues or problems. However, in other schools, teachers express that the principal is more interactive and they feel that they are regularly given feedback and support. However, the interviews revealed that teachers see differently on how much contact with the principal they need. Female teachers tend to request a more available and interactive principal than their male colleagues. Female teachers brought up the principal of their own accords as an important person in their work and many times returned to the principal's significance, whilst male teachers mentioned the principal in passing and seemed more independent in their work. One male participant said that he has a principal that he thinks lacks understanding of the teaching, but this does not affect him much since he felt that he is able to perform his work without help from the principal.

The frequency and structure of meetings varies from school to school and meetings are held for several purposes and in different combinations of participants. Many teachers express that meetings are mostly used in order to inform each other, and often the information from the principal takes up much time. The teachers experience that they are seldom invited to actively take part during meetings.

There is a general experience that meetings are held too often, takes up too much time, and are inefficient. Some experience that the meeting time is partly used to discuss matters that are not important, but still they have to attend the whole meeting even though they find it unnecessary. Teachers mostly experience meetings to focus on unimportant matters when the principal is not present, and there is no other clear leader. In those cases where a teacher is assigned to lead the meeting, it becomes problematic since all teachers are equal in the organization.

"Meetings consist of plenty of talk but little action."

Several teachers expressed that they do not have time to make evaluations where they can reflect on what they can improve, both in order to increase the quality of the teaching, but also for themselves to get a chance to develop in their profession. Additionally, several teachers lack training in the implementation process of new reforms. The new reforms are often complex and demand much time for teachers to learn themselves, but also for them to explain to students and their parents. Teachers expressed that they are often expected to find out themselves how the implementation should be done.

"In private companies the employee is given training when a new system is introduced, while in schools teachers are expected to know how it works without any training."

The principal is responsible for conducting an action program for students that are in need of special support. An action program should declare what support the student needs, what resources will be used to help the student, and finally how it will be followed-up (SFS 2010:800). There are different comprehensions when an action program should be written, and by whom. Some teachers told that they write the action programs themselves, others in consultation with the principal, and others told that the responsibility is entirely directed the principal. The task can also be directed to special pedagogues. It is up to the principal to decide when an action program should be written. In some schools the risk that a student might not pass is the determinant factor, while in other schools one or several failed grades lies behind the establishment of an action program. The general opinion is that the amount of action programs has diminished during the last years since the task has often been shifted from teachers to others in the school. Some teachers who still write action programs find it vague how it should be written and they demand a clearer guidance from either the principal or from the government. In those schools where the principal or a special pedagogue write action programs, teachers tend to have a positive attitude, since the administrative workload has decreased. The actions programs should be established in order to put down in writing what actions the school has taken for helping a student. However, some teachers experienced that action programs were sometimes established in order to protect principals and teachers if they were denounced to Skolverket. The consequence, according to those teachers, is that action programs are conducted too often, and that documentation gets a higher priority than to actually provide help to the student.

“What is not documented does not exist.”

Some teachers experience that the principal practice little regular control or surveillance on them. However, one teacher described a situation where the control is perceived as negative. The principal requests them to report if they leave the school earlier than scheduled, but not if they stay in the school after they have finished for the day. Thus, teachers are not given any chance to communicate to the principal if they have worked over-time. The teachers expressed that they would prefer a system where they need to clock-in, so their working time is registered and noticed by the principal. This observation was made in a school where the principal was responsible for relatively many students and teachers, which the teacher referred to as a possible explanation to that the principal practice this type of control.

4.3 Government

The government formulates the school law and the curriculum that states how teachers should perform their work. Through these policy documents the intention is to give students the same fundamental conditions regardless which school they attend. The school law is the fundamental regulation of the school system and it consists of the rights and obligations of students and their caregivers, as well as the responsibility of the school and the municipality (Skollag, 2010:800; Skolverket, 2011).

The curriculum consists of three parts: the basic values of schools, the general goals for the education, and finally the course curriculums, that indicate what each course should consist of and the learning goals that the students must achieve (Skolverket, 2011). The general opinion about the curriculum is that it is clearer formulated than the previous one. This is perceived as positive and a support for the profession. To facilitate the interpretation Skolverket has handed out a document that is perceived as helpful according to many teachers. However, some teachers expressed that they spend much time on interpretations and that they wish for an even more concrete curriculum and guidance on how to interpret. This experience was common among teachers with few years of experience. In contrast, some teachers think that the curriculum is too framed and consists of too many goals, which creates a stress. This stress is triggered by the fact that the teachers need to continue on to the next educational objective even though they have not finished the previous ones. The interviews showed that the comprehension of the curriculum differs among schools as well as teachers in the same school, which may not necessarily be a problem in itself. However, one teacher identified a problem with differing interpretations of the second part of the curriculum, namely, students' right to special support. The teacher has insight into several schools and has therefore seen differences in the interpretation of this section, which according to the teacher may jeopardize the fundamental idea of an equal school system. Further, teachers with few years of experience tend to feel more insecure when interpreting the curriculum than teachers with longer experience. However, teachers with longer experience expressed that they feel some insecurity concerning interpreting the curriculum due to the many changes the last years. These teachers expressed that despite their long experience they find it difficult to get a routine and confidence in performing their work.

Generally, teachers perceive the government as a distant actor, and find it difficult, or even impossible, to get their voices heard and influence the directives or goals that are set. A common experience among teachers is that the goals, which are set by the government, are too high, and sometimes even impossible to achieve. Teachers still aim to reach the goals. However, they sometimes experience hopelessness in reaching them, which was mostly expressed by teachers in districts with lower target achievement.

Some teachers experience that the evaluation of their work made by the government, but also the municipality and the principal, relies too much on the numbers and does not take into account the complexity of their work. One teacher gave an example: one newly arrived student without any knowledge in Swedish was placed in seventh grade in their school and made much progress during the two remaining years of compulsory school. However, he failed to achieve the knowledge demands in ninth grade. The teacher saw his progress as a success, but in the eyes of the government and the municipality this was a failure since it decreased the average performance of the school.

The government practice surveillance on schools and teachers through Skolinspektionen and Skolverket. They perform inspections both regularly and

after a notification has been done to ensure that schools and teachers follow the regulations. They also follow-up and evaluate the work of both principals and teachers (Skolinspektionen, 2014; Skolverket, 2014). Many teachers expressed the feeling that there is little regular control of their work. They are expected to follow the regulation, but they find it unlikely to be discovered if they do not follow it, unless they are reported to Skolinspektionen.

The grading system is based on six grades from F, which indicates a failing grade, to A, that is the highest grade. For each grade there are certain requirements on the student's knowledge and abilities (Skolverket, 2014). Teachers told that they have had to direct much time on learning the new grading scale. However, the majority of the teachers experience the grading process as rather uncomplicated. Much of the underlying work is made during the year when assessments are written. Further, national tests are conducted in several subjects in the ninth grade and should act as a support for a fair and just grading, but also as a means for the government and municipality to evaluate if targets are reached (Skolverket, 2014). At the same time the general view is that periods of national tests is stressful, for both students and teachers. Some teachers have the perception that the national tests are one of the few areas where teachers are followed up and controlled. The national tests work as indicators of what the education should focus on, and is often perceived as positive since it gives guidance on what grades to give the students. However, in for example social science, there is an opinion among teachers that the national tests constrain them. Their subject involves a numerous of independent educational objectives, and if one is excluded in the teaching it becomes more obvious in their subject than in than in core subjects where knowledge is continuously built on the previous one. Thus, the national test restrains them in influencing and adapting the classes, which according to the teachers cause stress and a negative attitude towards national tests.

4.4 Parents

The curriculum declares that the school and the caregivers should co-operate in the development of the students. In this thesis caregivers are referred to as parents. Teachers should inform parents on the progress and well being of their child, and they should keep themselves informed on students' personal situations.

The frequency of parental contacts appears to vary between the teachers. While some teachers are in contact with parents several times every week, others solely communicate with parents during development talks, parental meetings or when there is a problem. This was shown to depend both on teachers and parents. Teachers expressed that parents with higher educational level contact them more frequently and that they generally are more involved in their child's education. The majority of the teachers perceives the contacts as a support and sometimes even a necessity in performing their work. Others experience that parents put too high demands on teachers. For example, some parents request the school to help raising the child, which some teachers disagree with because they think that it is not part of their job. Additionally, it may be an unmanageable task for teachers as they sometimes have hundreds of students. Some teachers

expressed that the pressure from parents varies and that this may cause resources to be given to students whose parents make much noise instead of the students that need them the most, for example when it comes to special support. One teacher expressed that this, in turn, may jeopardize the general goal of the school: to provide equal possibilities for all students.

“The parents making most noise are the ones who get the most support for their child.”

Hjärntorget is a web-based tool used to communicate information internally in schools, but also to communicate absence reports, homework, and other general information to parents. The principal decides to which extent Hjärntorget should be used; in some schools it is mandatory whilst in others it is an optional tool. The teachers using Hjärntorget experience it as positive, since it more responsibility is directed to students and their parents to search for information. However, many teachers agreed that the interface of the website is complicated and that it is therefore difficult to use, both for themselves, but also for the students and their parents.

The teacher must organize at least one development talk each term where the teacher and student together with the parents discuss the development of the student (SFS 2010:800). Through development talks parents are given the possibility to get insight in their child’s progress and development in school. Most teachers find development talks as a given and supportive tool, even though they sometimes occupy a lot of time. However, one teacher found it unnecessary to have development talks with students that perform well, instead, the teacher would rather direct that time to students that do not reach the goals.

“Everyone should go to the doctor regardless if one is sick or healthy”

The obligation to write individual development plans was abolished during 2013 for the students that receive grades. The intention of the abolition was to decrease the administrative burden of teachers. Today it is up to the principal to decide whether or not teachers should write assessments (Skolverket, 2014). All schools participating in the study still write assessments. However, it is written and used in different ways. Some teachers consider the written assessments vital as they help them remember the students’ performance and progress. They also consider the assessments important for students and parents to follow the progress and development of the students. However, some of the teachers experience that writing assessments can be a waste of resources since it becomes a repetition of the grading criteria. Further, some teachers find it challenging to find a balance in how often they should update the assessments. Some schools have abandoned the written assessments and replaced them with a matrix presented by Skolverket, in which is continuously updated throughout the term. Teachers using these matrixes experience that the administrative workload has decreased, and that the process has been facilitated since they only need to check off the learning objectives for each student. Simultaneously, some find it difficult to interpret the matrixes and also to explain them to students and their parents.

4.5 Interactions with other teachers

Teachers said that the major part of the interaction between teachers happens during lunches and coffee breaks, or whenever there is a need. Many teachers experience that teachers in general have a positive attitude towards sharing knowledge and experiences with each other. However, the attitude towards co-operation seemed to vary. Some teachers expressed that they have colleagues that prefer to work individually, and thereby they avoid involving themselves in common projects or discussions. Some teachers that had worked in different schools said that the attitude towards co-operation varies depending on the culture in the school.

“The level of co-operation between teachers is deeply ingrained in the walls of the school.”

The profession of teaching does not necessarily require co-operation, and therefore it is up to teachers themselves to decide how much integration with other teachers they want. However, many teachers expressed the desire to have more time for discussions and exchange with other teachers, in order to get support in specific problems, but also to give each other advises and feedback. One teacher expressed that it was considered taboo to talk about problematic parental contacts amongst the teachers, and it was perceived as shameful not to have well functioning parental contacts. This observation was made on a school with high target achievement and high socio-economic factors, which often seemed to coincide with lower interaction among teachers. Some teachers in practical subjects feel isolated from the other teachers in the sense that they are relatively few in comparison with teachers in theoretical subjects, such as mathematics and natural science. Further, these teachers sometimes feel resistance from teachers in theoretical subjects to co-operate with teachers in practical subjects.

4.6 The management control package and stress

The overall point of view of teachers is that documentation is time-consuming, and that the time they spend on documentation has increased over the years. Some even claim that it affects the quality of the teaching negatively, since it takes time from planning lessons and teachers' skill development. One advantage with documentation is that it sets down in writing the teacher's work, if it would become questioned in the future.

The majority of the teachers find that each separate support function is motivated, but all together it becomes overwhelming. Some teachers said that the heavy workload results in a bigger focus on the students that risk failing and on getting them to reach a pass grade. The consequence then becomes that there is little, or no time, left for giving feedback to the students that currently manage school, which implies that the long-term perspective is undermined.

“Sometimes it feels like we focus on putting out fires, and this undermines the long-term perspective.”

Several teachers expressed the wish to have more time to prepare lessons, and less time on administration. However, teachers expressed that it is hard to take away any task or direct it to someone else, like an administrator, since it is the teacher who has the main contact with the students. Teachers with long experience said that before the municipality took over the responsibility of the schools, there was a system that took into consideration the administrative burden of each teacher when scheduling lessons. This implied that when new tasks were put on a teacher it meant they were assigned fewer lessons to be able to keep up with everything, but today there is no such a system.

4.7 Stress

The majority of the teachers pointed out stress as a central part of their profession. Some of the factors lying behind the stress are experienced to be: a heavy workload and the feeling of not being able to keep up with all tasks, demanding parental contacts, too highly set goals, students' social problems, and the diffuseness of what is expected of oneself in some situations. Further, stress is experienced to be a factor that is unevenly distributed during the year, depending on periods of national tests, development talks and grade settings. At times, the stress is experienced to have a negative impact on the teaching.

"The only time of the day where I can recharge is during the lessons, where I in fact should be the most alert."

Frequently, teachers experience that the tasks that are not directly included in the pedagogical work occupy much time and a great focus is directed to solve the social and psychological problems of students. The teachers are thereby put in a situation where they must take on tasks that they lack education for. This, in turn, creates stress and uncertainty in performing one's job. A difference was noticed among teachers in how much they allow themselves to get involved in students' social problems. Some teachers try to distance themselves from the non-pedagogical problems, while others see it as a part of their job.

"A teacher has many tasks to do, being a pedagogue, a psychologist, as well as a social worker at the same time."

The common view among the teachers is that their profession involves freedom when it comes to decisions on how to carry out the classes. One interviewee said that in stressful periods, for example during national tests or development talks, it is possible to lessen one's own workload by avoiding teaching that requires a lot of pre- and post work. This freedom is perceived as positive and as a motivating factor. Simultaneously, teachers experience that they are restricted to their schedule and have little power to influence their scheduled time.

Generally, the teachers pointed out that the freedom in the profession allows them to organize the teaching as they find the most suitable, and they experienced that this decreases the level of stress. In spite of this, teachers with little experience gave the opposite answer. They often experience the freedom in

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the profession as a stress factor in itself and they would rather have clear directives on how the teaching should be performed.

“Experience of the profession can decrease the stress level when one has built up a bank of ideas and solutions concerning the teaching.”

To what degree teachers experience that they are able to prioritize their tasks, seem to depend on two factors. Long experience of the profession seems to provide an understanding of what is important to focus on, and also the self-confidence to make priorities. The other factor is a frequent contact with the principal, which creates a feeling of being backed up if necessary.

Despite the fact that the teaching profession occasionally implies a heavy workload and that the salary is experienced as low in relation to the tasks that teachers do, the majority of the responding teachers still planned on staying in the profession. Many teachers expressed commitment to the teaching and, overall, they were content with their job.

CHAPTER FIVE – ANALYSIS

In this chapter the analysis is presented. The empirical findings from the interviews are analyzed, evaluated and interpreted together with the frame of reference. Firstly, the teachers' experiences regarding each actor are analyzed, followed by a discussion of tensions in the management control. Further, the teachers span of attention is discussed and its connection to stress. The chapter finishes of with a discussion of teachers' willingness and ability to account.

5.1 Municipality

The municipalities' responsibility for the schools includes providing them with resources. Teachers said that most of the communication from the municipality concerns the budget and resources. The budget is used to monitor and follow-up schools, which are characteristics of diagnostic control (Simons, 1995). However, teachers said that they are little involved in the budgetary process, and that it is foremost an issue for the principal. The principal decide how involved the teachers should be, and often a representative is assigned among the teachers. As it is the principal that is the first recipient of the control concerning the budget, one could claim that teachers are exposed to an indirect diagnostic control from the municipality. However, in general teachers expressed that the budget is strongly restricting them in their access to sufficient resources.

Many teachers appeared to share the same view that the municipality is a distant actor that shows little interest in listening to the teachers. The communication from the municipality is mostly top-down and many teachers experience that they are given little possibility to get their voices heard. Simons (1995) defines interactive control systems as systems that allow dialogue in the organization, which there is obviously little of in the relation between the municipality and the teachers, and also something that teachers request more of.

5.2 Principal

From the interview material one can see that the principal is often seen as the actor with most influence on teachers. Teachers and principals mostly discuss student related problems. Some teachers expressed that they would like to have more time where the principal and the teachers discuss the basic values of the school that is stated in the curriculum. In order to successfully implement a belief system it is important to provide time for dialogue concerning the values of the organization, according to Simons (1995). By doing so, one secure that the belief system guide employees in taking the right decisions and make priorities that benefits the organization. Thereby, one may propose that the curriculum risks to not guide teachers in their decisions to the intended extent, simply because they are not sufficiently acquainted with it. Several teachers confirmed that it prevails insecurity regarding decision taking and prioritizations. Often they find it difficult to know what decisions to take or how to prioritize as they found the curriculum vague.

The degree to which the teachers experienced that their principal used interactive control varied. In some schools the teachers had an ongoing dialogue with the principal where the principal seeks to support the teachers and discover problems on time. However, more frequently, the interaction with the principal was limited to meetings, where the principal often provide information and little time allows for discussions. One may therefore argue that this is no interactive control. Simons (1995) defines it as a control system where problems are discovered before, rather than after, they occur. Worth to notice is that the interviews revealed that a high level of interactive control used by the principal did not necessarily induce more satisfaction among teachers. Instead, some actually preferred having a principal that is little involved in the teachers work.

Teachers lacked feedback on their work, which Simons (1995) and Flamholtz (1996) attribute an important role in a diagnostic control system. The teachers expressed that the long-term focus as well as working preventively is given little focus. One general opinion was that teachers lacked evaluations on their work. They lacked time to make evaluations on lessons for example, but also some teachers expressed that the organization in general had too few evaluations to secure the quality of the school.

The interviews revealed that the task of writing action programs is directed to different parties, but often the principal has a central role. Actions programs are used both diagnostically and interactively in schools. They are used diagnostically when the principal, or government, control and follow-up that the teachers and the school have done what they are obligated to do when a student is in need of special support. Action programs can also be used interactively when principals involve themselves in the process of writing action programs, which was the case in several schools. Teachers expressed that the threat of being denounced to Skolverket/Skolinspektionen meant that the documentation in itself become more important than providing help to students that are in need of it, and the teachers experienced that the documentation was given too much attention and time. Management control is used to secure that the organization sticks to its strategy, and reaches the set objectives (Merchant, 2012; Chenhall, 2003). In this way, the purpose of management control is to support the operations. However, teachers expressed that the heavy emphasis on documentation linked to action programs almost became an obstacle to the operations as it is experienced as time-consuming.

5.3 Government

The government formulates the curriculum that consists of the basic values, general goals and guidelines and the teaching objectives, and is therefore a belief control according to Simons (1995) theory. Belief control is formulated in a way that permits employees to find their own ways of reaching the goals, which is the case of the curriculum. It does not state what the teachers are restricted to do nor is it used to tackle uncertainties, which would have indicated boundary control. Rather it is established in order to give teachers a perception of the school's mission. The government's ambition of schools is to provide students with the same fundamental conditions no matter what school they attend. To

ensure this the belief control is centralized so that the government formulates the curriculum that sets the standard for all schools, even though the responsibility of the schools is directed to the municipalities.

Simons (1995) states that the downside of belief systems is that it might be perceived as vague, which is the case in school. Teachers in general expressed a positive attitude towards the curriculum and the control it provides. However, many teachers were dissatisfied with *how* it is presented. They found the language diffuse, which led to much time on interpretations to understand them. The experience on the belief control from the government differed among teachers. Partly depending on personal preferences, but also on length of experience and what subject the teacher teaches. Teachers with few years of experience prefer more clearly formulated control that left them with little need to formulate their own interpretations since it give them a feeling of security in their profession. They were not necessarily unfamiliar with the curriculum, but instead they seemed to lack the certainty that experience brings. Teachers in subjects like social science tended to experience the course curriculums as more restricting as they perceived their subject to consist of separate and non-linked teaching objectives, in contrary to subject like mathematics or language. According to them, the many teaching objectives in the course curriculums triggered a stress since it was difficult to incorporate all of them in the teaching, and if they missed one objective it became more obvious in their subject than in for example mathematics where the objectives is built on each other. This was confirmed by the teachers in mathematics and language that did not share the view on belief control as restrictive.

Teachers are followed up on students' national test results and grades by the government, but also by principals and the municipality. However, teachers experienced frustration regarding this since it fails to show the complexity of their work and it does not take students' prior knowledge in consideration, a factor that most probably have an impact on the result, but is something that teachers cannot influence themselves. They experienced that the numbers give an inaccurate picture of their work since they may have students who do not have the same presumptions as the learning objectives and the national tests assume they have. For example newly arrived students from other countries or students with reading and writing disabilities. Roberts and Scapens (1985) state that actors who are more distant may lack an understanding of the complexity of problems that are presented in the results, which some teachers experienced when it comes to the government and the municipality. Additionally, some teachers experience that the diagnostic control they are exposed to only communicates a small part of their involvement in their students' development. Many teachers were strongly committed to their work and supported students in problems outside school, which sometimes required teacher's free time. However, the existing diagnostic control does not allow teachers to communicate this to their superiors.

5.4 Parents

Simons (1995) mentions that diagnostic control is used in order to secure that goals are reached. Parents practice diagnostic control because they want to

make sure that their child gets the education that they are entitled to. Commonly used tools and forums for parents to do this are through development talks, assessments, via telephone, mail and through Hjärntorget. All these tools provide parents with information on how their child's development proceeds, and by using them they are able to follow-up and evaluate the school and the individual teacher's work. For example development talks aim to create a continuous contact between the school and the parents. It is a tool that allows for parents to follow the progress of their child and thereby the teacher's work, which corresponds to Simons (1995) definition of diagnostic control.

The diagnostic control practiced by parents might also be used in an interactive manner. Development talks, telephone or mail contact, and Hjärntorget can be used to discover if one's child is in need of special support and whether the school offers it or not. Thusly, parents may interfere in the decisions taken by teachers, which is a sign of an interactive control system (Simons, 1995). Therefore parents may use the same tools in different ways to practice the control.

An interesting discovery was that there is a distinct difference between parents in how much interactive control they exercise, which teachers explained by differing socio-economic factors. In districts where the socio-economics factors were on a lower level, teachers experienced that parents' involvement in their child's education tended to be lower or close into none. The teachers expressed that they seldom heard from the parents and, sometimes, they did not even show up for development talks or parental meetings. In districts with the opposite conditions parents used interactive control more extensively. This appeared through parents contacting the teacher more often and putting higher demands on teachers to write assessments and update Hjärntorget. Consequently, one may say that parents in districts with higher socio-economic factors, more commonly use interactive and diagnostic control.

5.5 Tensions

Simons (1995) states that an organization must balance the tension between unlimited opportunities and limited attention, which means that employees' must be provided with information on what opportunities they should direct their attention to. In other words, how they should make priorities. Teachers explained that making priorities is central in their profession as their workload is heavy and their time is limited. However, a difference was seen in how teachers experience their ability to prioritize. Teachers in schools where the principal practice a high interactive control more often experience that the principal back them up if a prioritization put them in a situation where they have to defend themselves. One might therefore say that the high level of interactive control gives teachers confidence to make priorities. Further, in schools where the principal practice low interactive control, teachers with long experience tend to feel secure in making priorities even though they lack interactive control. However, their colleagues with few years of experience of the profession experience a difficulty in prioritizing. Thus, length of experience showed to be a central variable in how teachers experience the tension between attention and opportunity. Simon's (1995) idea that employees should be given

information on how to prioritize in order to handle the tension between limited attention and unlimited opportunities suppose that the managers, in this case the municipality and the principal, knows better than the employees where focus should be directed in order to benefit the organization. However, one could question if this is the case in schools. Teachers express that they sometimes feel that the principal, and more often the municipality, lack understanding of the profession of teaching. Consequently the municipality and the principal may not possess the information on how prioritizations should be made. Instead, teachers might know better what is more and less important, since they are close to the students and have a pedagogical education. Several teachers actually expressed frustration regarding the fact that their managers sometimes lack pedagogical education, and thereby an understanding of the teachers' work. Thus, the management control may in this case not have the role of communicating how to priorities should be made.

The second tension that arises from an imbalance in the control package is between efficiency and innovation. It is important for an organization to not only have top-down communication but also to allow employees to communicate with managers (Simons, 1995). Several teachers expressed that they lacked bottom-up communication and that they felt that they were not listened to, and sometimes even mistrusted. The existing management control systems from the government, the municipality and the principal place little emphasis on interactive control according to the teachers. An organization that lacks interactive control may be less prepared to adapt to changes and to identify arising problems (Simons, 1995). Teachers confirmed this as they said that they experience that the school lacks a long-term perspective and that problems are not discovered in time. For example, students with learning disabilities are sometimes not given help until they are in eighth or ninth grade, which can be too late to get them to pass. As they are not discovered in time they risk to develop more severe problems than if they would have been given help earlier.

The third tension that Simons (1995) mentions is the tension between employees' self-interest and their desire to contribute. The interviews revealed that many teachers are deeply devoted to their profession. Despite that they found their salary to be too low, and that they period wise experienced a heavy workload, they still stay in the profession. The fact that many teachers obviously accept these conditions shows a high desire to contribute to the organization's objectives, and that self-interest is a factor of little significance. This, in turn, may indicate that schools in general are little affected by this tension.

5.6 Teachers span of attention

Overall teachers experience that they have little influence on how to dispose resources. Many teachers commented that they lack possibility to influence the budget, and that they often are not given the resources needed to help students. In the different spans put forward by Simons (2005) he mentions span of control as the possibility for employees to access resources. Taking teachers' situation, they in general have a narrow span of control. However, during the interviews there were some variables that emerged as significant in teachers' experience of their span of control. Teachers in practical subjects tended to more often

express that they feel limited in accessing resources, especially when it comes to help from special pedagogues. They experience that this help is foremost for teachers in core subjects, and therefore they experience a narrower span of control than their colleagues. Another difference in the perceived span of control was shown to depend on what district the teacher work in. As the resource distribution in the municipality of Gothenburg is made depending on the target achievement and socio-economic factors the amount of resources that a school is provided differs. Teachers in schools where these factors are low experience a wider span of control since they can relatively easily access special pedagogues or other support in getting students to pass. An interesting finding is that this difference remained when it comes to the amount of resources available for purchasing teaching material. Teachers in schools with high target achievement and high socio-economic factors experience more restrictions in purchasing consumables for the ordinary lessons, for example teaching books, notebooks, pens etc.

Further, some of the teachers in practical subjects said that their subject is given less time for discussions during meetings and that they are offered little help from other teachers, implying that they experience a narrow span of support, which by Simons (1995) is defined as the level of support an employee is given from others in the organization. A difference in the experienced span of support among teachers was also observed between districts. In districts with low target achievement co-operation among teachers is common, indicating a wider span of support. Several teachers expressed that the support they are given from other teachers is fundamental in managing the job. In contrary, on schools with higher target achievement teachers seemed to work more individually, and thus are given less support from other teachers. One teacher witnessed that talking with colleagues about problematic parental contacts is close to taboo and something that one cannot discuss with colleagues. This observation was made in a district with high target achievement which the study revealed often coincide with demanding parental contacts, but also a narrower span of support as the schools in these districts tend to have a culture of less co-operation among teachers. The opposite observation was made on schools with lower target achievement where teachers felt that they could expect support from colleagues with issues concerning parental contacts, a sign of a wider span of support.

Simons (2005) describes span of accountability as how many trade-offs an employee is able to do to reach the set goals. The study showed that teachers are able to take decisions concerning the content of lessons and they are thereby given several possible trade-offs. In this sense the overall experience seems to be that teachers have a wide span of accountability, and it does not seem to vary notably between teachers. However, the occurrence and structure of meetings, development talks, and other regulated tasks are experienced to be little affectable, implicating a narrow span of accountability. For example, many teachers mentioned meetings as partly inefficient because irrelevant topics are discussed, the leader role is unclear, there are too many participants and the meetings are experienced to be too long. However, they are obligated to attend them and they are given little possibility to influence the content or the

structure of the meetings. Some teacher also referred to development talks as inefficient since the same amount of time is given to all students regardless of their level of performance. The teachers are not allowed to adapt the time spent on development talks with a student to whatever need they experience that a student have. This situation demonstrates that teachers experience a narrow span of accountability since they are not allowed to do any, or few, trade-offs.

According to Simons (2005) span of influence defines how much interaction the employee must have with other units in order to achieve the targets set by the organization. The study revealed that span of influence varies among the different schools and between different teachers. The work in itself does not require much interaction, and teachers expressed that they themselves decide their level of interaction. One teacher said that the profession in itself does not need much interaction. However, many teachers still have interaction with others in order to get help and inspiration. Thereby one might propose that the teachers themselves decide the width of their span of influence. Teachers that have worked in several schools pointed out the culture in the school as a determining factor in how much co-operation and interaction there is among teachers. The culture determines, according to this teacher, both how much interaction the culture “allows” but also how much it “requires”. Also individual teachers saw differently on co-operation with other teachers, thereby, it is not always clear what span the level of co-operation belongs to. Some teachers seemed to be more positive towards co-operation as they see collaboration as a supportive tool, and one might therefore attribute their level of co-operation to span of support. In contrary, teachers that do not have a positive attitude to collaboration might feel inflicted to co-operate as they feel that it is expected of them to do so. In that case, one might attribute level of collaboration to span of influence.

5.6.1 Imbalances and stress

This thesis connects wide spans of accountability and control to a high level of autonomy, which according to Karasek and Theorell (1990) lowers employees’ stress levels. One observation that was made during the study was that the higher level of interaction among teachers, manifested through span of support and span of influence, the lower level of stress. Thus, one might say that the wider the spans, the lower level of stress are experienced. Further, the study found that in situations when the demand of organizational resources exceeds the supply, teachers tend to experience stress.

Teachers in practical subjects, and teachers in districts with high socio-economic factors experience a narrow span of control through difficulties in accessing special help, and also a narrow span of support, through little help and support from colleagues. The narrow span of control implicates a low level of autonomy. Karasek and Theorell (1990) propose that low autonomy influence stress negatively, which might explain why their experienced stress level. Additionally, the narrow span of support further boosts the stress level as teachers experience that they are to solve their problems themselves. Performing an X test provides an answer to whether it exists balance between the supply and the demand of organizational resources. In this case, the supply of resources is

experienced to fall below those demanded by the employee. As they most probably have the same amount of resources demanded by them by the organization as other teachers, this creates a situation where they have higher demands on them than support given to them. According to Simons (2005), this imbalance may cause the organization to fail in reaching its goals. However, this study suggests that this situation also leads to stress. This stress originates from the experience of not being able to access the resources to deal with stressful situations and from a lack of support from colleagues, while one at the same time is expected to perform at a high standard.

On the other hand, teachers in districts with lower target achievement and lower socio-economic factors often experience a higher span of control, through easier accessing special support and other resources, and a higher span of support, as they find it easier to get help from colleagues. One can assume that the other spans are the same as for other teachers, which implies that an X test might show that there is an imbalance as the resources supplied exceeds the resources demanded. In that case, Simons (2005) suggests that the resources might not be used efficiently. The interviews with the concerned teachers showed that they experience looser budget restraints than teachers in districts with the opposite conditions; however, the study does not provide an answer to whether the resources are used efficiently.

In general the interviews confirmed the job strain model and its hypothesis that a high level of decision latitude, in this thesis the same as span of accountability and span of control, decreases the experienced stress. Overall, teachers experience that they have mandate to choose how they want to work, which indicates a wide span of accountability, which, in turn, means that autonomy is on a high level. To most of the teachers this is positive from a stress aspect as they feel that they have the tools to deal with situations that they experience as stressful. However, the study showed a contradicting observation when it comes to teachers with few years of experience. They tended to experience the ability to structure their job themselves as a stress factor in itself, rather than something that decreased their stress level. This argues for that the opposite condition applies for teachers with few years of experience, than that presented in the job strain model. Pearson and Hall (1993) confirm this since they state that autonomy can sometimes be perceived as limitative rather than providing opportunities.

Overall, teachers agree that stress is an inherent part of their profession, which implies that teachers experience high psychological demands in the job strain model. However, the level of decision latitude is experienced differently in different parts of the profession, explaining why we have made a distinction between tasks deriving from the teaching in itself, and tasks of supporting students in problems not connected to their learning process. The part that refers to the pedagogical work incorporates a wide span of accountability, as the teachers have relatively many trade-offs in organizing the teaching, as well as a relatively wide span of control, as they often have decision rights over resources that can help them in performing their work. According to the connection between these spans and autonomy in this study, this situation results in a high

level of autonomy. In contrary, the non-pedagogical part of the profession, where teachers support students in social issues, seemed to provide a lower level of span of control as the teachers feel that they do not control resources that can help and support them in these issues. Span of accountability might be on the same level for the non-pedagogical part of the job, as for the pedagogical part, since there are no specific guidelines on how teachers should act in these situations. This results in a lower level of autonomy for the non-pedagogical part, which may explain why the teachers feel more stress connected to this part of their job. Thereby, one might propose that the pedagogical part of the job is in the box of active jobs in the job strain model, while the non-pedagogical part of the job is found in the high-strain box.

5.7 Willingness and ability to account

Munro and Hatherly (1993) define accountability as a person's willingness and ability to explain one's actions to others and self. There are many actors that teachers are accountable to, and it is mentioned in the curriculum that these actors (the government, municipality, principal, and parents) have influence on teachers' work. Sinclair (1995) mentions that employees can be accountable to different actors, either to actors within the same group, or to external actors. One may claim that teachers have accepted the demands of accountability from different groups when they chose the profession. Messner (2009) states that when a person accepts being accountable to different groups it may be hard to oppose the demands. The teachers expressed that they have many tasks that they need to account for and often they do not have a choice to exclude any of them. This may result in the willingness and ability to account being jeopardized.

The willingness to account to parents appeared to vary between teachers. Everyone agreed that having a good contact with parents was important. However, some teachers expressed a reluctance to let parents influence and control their work too much. Some teachers also experienced that the parents' influence was high and that some parents put too high demands on them. For example through diagnostic and interactive control tools, like Hjärntorget or assessments, which sometimes results in stress symptoms among teachers or even sick leave. One teacher expressed that it is harder to accept parents' influence on their work, than to accept the influence of other actors. This, in turn, may have an effect on their willingness to account to this actor.

Mulgan (2000) claims that the demands of accountability direct the employee to act in a manner that the organization strives for. One may discuss that the different actors demands of accountability are due to the same reason. Romzek (2000) mentions that employees in the public sector may experience difficulties in their accountability due to pressure from both external and internal authorities. A difficulty may arise for the teachers since the different actors' demands do not always cohere with each other. Some teachers expressed that the demands from the government may be too high while it is the municipality that provides the resources to accomplish the set targets. Another aspect put forward by Messner (2009) is that when an employee is accountable to multiple authorities it can create a difficult situation if the demands are too high. As

mentioned earlier, the teachers expressed that the demands from the government are too high and unrealistic. Many teachers also experienced that they lack interactive control from both the municipality and the government. The teachers experienced that there exist little understanding from these actors concerning the profession of teaching. The general opinion among the teachers is that they cannot live up to the demands set in the policy documents by the government since they are not provided with enough resources from the municipality. This, in turn, may affect their ability to account to the government. Additionally, their willingness to account might be affected since there is little interactive control, and they experience that the municipality and the government lack understanding of their working situation.

The fact that the school has experienced several reforms may have a negative impact on the willingness and ability to account among teachers (Munro & Hatherly, 1993). A negative attitude towards the many reforms was found in many interviews, even though the teachers see the positive aspects of the change, for example the new curriculum is considered to be improved and clearer. However, this is likely to affect the willingness to account among teachers since the many changes might create a frustration. Additionally, the lack of sufficient training on what the new reforms demand from the teachers may put teachers in a situation where their ability to account is jeopardized and where they do not know how to prioritize (Messner, 2009). Munro and Hatherly (1993) also mention one important factor to consider when changes are implied. It is important to let employees take part of the design so that they become more willing to embrace the accountability it signifies. This can be one possible factor that affects the willingness to account that among teachers, since they experience that many have opinions on how the school is governed and controlled, but they are given little influence.

There are different perceptions among the teachers on the belief control that exists from the government through the curriculum. As teachers with few years of experience expressed that they feel insecure since the curriculum allows for many interpretations and they are given little or no training on how to interpret the curriculum, their ability to account may be affected.

Some teachers expressed that they feel that they are not being trusted since they have to document more than they feel is necessary in order to be safe if any inspections are done. This may have an impact on their willingness to account, since the documentation becomes coercive to protect oneself and many teachers felt it undermines the teaching.

Teachers expressed that they have many roles in schools, which is not always referred to the pedagogical work, for example they have to help students with social problems. Valli and Buese (2007) mention that teachers' accountability has changed due to the fact that different actors are involved and have added new tasks on the teachers that they are accountable for. One may consider that the increased workload is likely to affect their ability to account. Also the fact that they do not always have education for the tasks that are put on them might affect their ability to account.

Some teachers expressed that the diagnostic control, regarding for example the grades and national tests, do not provide accurate information of their work. Still, teachers are accountable to the government and municipality for the results. Many teachers expressed that they experience the government and the municipality as distant actors, and then it is likely that the results do not catch the complexity behind and misinterpretations may occur (Roberts & Scapens, 1985). The situation is most likely to have an impact on teachers' willingness to account since it does not show the actual progress of the students and therefore not the correct image. Additionally, frustration may occur since the results teachers are accountable for are dependent on many factors that are outside their control, for example students' prerequisites.

Some teachers experienced that they are not given any or few chances to show when they perform well. Some teachers on bigger schools expressed that the principal is distant in their work and is difficult to reach. They expressed an absence of diagnostic control in the sense of them getting visible in front of the principal. They are not given the possibility to report if they stayed overtime, in contrary, they have to report whenever they left school earlier. Roberts (1991) states that accountability is an important process in allowing employees and their actions to become visible in front of managers, which it does not seem to do in the case of school.

As mentioned earlier teachers experience that they have a narrow span of control, due to the limited access to resources. This limitation in combination with the uncoordinated demands from the actors, and too highly set goals, is most likely to affect their ability to account. Thus, it creates a problematic situation for teachers since they are held accountable for unrealistic demands (Messner, 2009) while they are not given the tools to reach them. The majority of the teachers experienced the limitation, however one may argue that the teachers in districts with high socio-economic factors and teachers in practical subjects had more difficulties in the ability to account, since they experience more limitations in accessing resources.

CHAPTER SIX – CONCLUSIONS

This chapter will present the findings and the research question will be answered which was introduced in the beginning of the thesis. After presenting the conclusion it will be followed by suggestions for further research.

6.1 Conclusion

The purpose of this thesis was to answer the following question:

How do teachers experience the demands of accountability from different actors?

The study has shown that there are variations in how teachers experience the control that they are exposed to. The district's socio-economic factors, the teaching subject, the length of experience and the relation to the principal are all variables that distinguish teachers in their experiences. Thereby, it is difficult to draw general concluding statements from the study. However, the study identified several areas connected to the management control that teachers experience as problematic. Additionally, the fact that there are several actors that simultaneously control teachers in their work, further obstructs the situation. Messner (2009) suggests that this situation might put employees in a situation where they do not know how to make priorities, and Romzek (2000) warns it might imply incongruent demands of accountability, both problems found in school. Further, problems regarding accountability were also connected to teachers' willingness and ability to account.

Teachers often perceive each specific management control as meaningful, however, many teachers put forward that altogether the management control adds to an already heavy workload and thusly it becomes difficult to manage. This heavy workload is experienced to generate stress among teachers, but it is also experienced to affect the quality of the teaching negatively since teachers are left with little time to plan the teaching, little time for their own skill development, but also little time for discussions with other teachers.

Teachers have undoubtedly a central role in schools. As they possess the most important position in students' performance (Skolinspektionen, 2010) it is not unusual that they are in center of discussions concerning the falling student results. However, teachers experience that they are given few possibilities to present their opinions to the actors that exercise control on their work.

6.2 Suggestions for further studies

During the process of writing the thesis we found that another aspect that would be interesting to look upon is the experienced management control package that the principal is exposed to by the different actors. Many teachers said that the principal has the main responsibility and he has demands from both the government and the municipality, which are his superordinate but also demands from the teachers, which are the subordinates and then finally the external actors referred to the parents. Therefore the principal is likely to become a

middleman since he has pressure from both super- and subordinates, therefore there might exist interesting conflicts in the management control package that would be interesting to analyze.

During the study many teachers expressed that they experienced that the school has a short-term focus and that they many times need to act in ways that undermine the long-term perspective and the possibility to work preventively. Thus, another suggestions for further studies would be to investigate more specifically how the different actors perceive the possible short-termism regarding the management control and investigate if there exists any similarities or differences concerning this.

Our study took one perspective, which was the teachers, however it would also be interesting to make a comparison between two or more perspectives. For example to compare the teachers experience on the management control with one or several actors' experiences/demands and investigate if there is a match or a mismatch in their experiences on the control package.

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APPENDIX 1 – INTERVIEW QUESTIONS

1. Presentera dig själv och din roll i skolan.
2. Berätta om hur planering och uppföljning ser ut på din skola.
 - a. Vad? Rapportering, administration, möten, betyg och omdömen, värdegrund, regler som ska följas, föräldrakontakter etc.
 - b. Till vem? Inför vem är du ansvarig? Vem sätter kraven?
 - c. Hur ofta behöver du upprätta rapporter? Hur mycket tid tar detta?
3. Hur upplever du denna planering och uppföljning?
 - a. I vilken utsträckning upplever du det som stödjande?
 - i. Finns det vissa styrmått som du upplever som bättre/mer relevanta än andra? Exemplifiera.
 - b. I vilken utsträckning upplever du det som begränsande?
 - i. Finns det vissa styrmått som du upplever som sämre/mindre relevanta än andra? Exemplifiera.
4. Hur upplever du att du kan påverka din arbetssituation? Hur upplever du att andra kan påverka dig?
 - a. Hur upplever du att du kan påverka ditt eget arbete? Resurser, undervisning, fördelning av arbetstid etc.
 - b. Hur upplever du att du får hjälp/stöd av andra för att utföra ditt arbete? (Andra lärare, rektor)
5. Hur upplever du att du kan påverka andra i organisationen? Hur ser kommunikationen ut?
 - a. Hur upplever du att du kan påverka andra lärare?
 - b. Hur upplever du att du kan påverka de som ställer krav på dig? (ex. rektor, kommun, stat, föräldrar)
6. Finns det något som du vill tillägga?

APPENDIX 2 – OUR MODEL

