

A Study of Management Control System (MCS), Teachers Satisfaction, Stress and Participative Decision Making

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Abstract

Various studies have found management control systems (MCS) influence employees' satisfaction and stress. This relationship is further moderated by participative decision making (PDM). But there is no study in a school context. This study uses Merchant's (1998) 'objects of control framework' classification to measure management controls applicable to teachers. Existing scales of teachers satisfaction, stress, and participative decision making are used to test hypotheses. Respondents were tenth class teachers of K-12 private unaided schools. In all 241 teachers from 57 schools affiliated to a state board participated in this study. It adopts an alternative approach of PLS-SEM using SMART PLS 3.2 to construct the scale and test the relationships. It was found that management controls have a positive relationship with satisfaction and negative relationship with stress. The relationship was moderated by participative decision making.

I. Introduction

INTEGRATED K-12 PRIVATE unaided schools have shown maximum growth during last decade in India (Baid and Rao, 2017a). Good performance of these schools as compared to government and government aided schools have largely contributed to their growth even in rural areas (Baid and Rao, 2017b). Flexibility in implementing schools policies and processes (control systems) with respect to students and teachers have resulted in better performance and growth of this segment. These control systems have also increased accountability of teachers. As reported by studies in other sectors, these control systems should influence job satisfaction and job stress among teachers (Cravens, Lask, Low, Marshall and Moncrief, 2004; Abernethy and Stoelwinder 1995).

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