

THE EFFECT OF OPERATION & MEASUREMENT AND REPORTING & EVALUATION TO BUSINESS AND PRODUCTION PROCESS ON ADVENTIST PHILIPPINES HIGHER EDUCATIONAL INSTITUTIONS

Harlyn Lindon Siagian

Dosen Fak. Ekonomi, Universitas Advent Indonesia, Bandung

Email: siagian_unai@yahoo.co.id Phone: 082217213688

Abstract:

In management control system, the managers should assure that resources are obtained and used effectively and efficiently in accomplishment of the organization objective. Process of management control system is connected with the strategic planning and operational control. Operation & measurement and reporting & evaluation is part of management control system that should managed properly in the organization.

The aim of this research is to find if there is a significant effect of operation & measurement and evaluation & reporting on the business and production process. The result shown that either partially or simultaneously variables operation & measurement and evaluation & reporting has a significant positive effect on the business and production process, that implies that in order to improve business and production process Adventist Philippines higher educational institutions should improve the operation and management and reporting and evaluation.

Keywords: Management control system, operation and measurement, business and production process.

Introduction and Problem

Introduction

Every organization wants to achieve the set targets have been set. achievement of these targets will be the determinant of organizational performance through business and production processes through which took place during the period. The organization needs for operation and measurement and reporting and evaluation system appropriate to be able to measure the

performance and motivate all employees to be able to achieve the targets that have been set earlier.

Production process performances are all the activities with the business combined to produce the output from the input. Production process performance defines the effectiveness of business in converting the input to output. Performance measure in this area will therefore be in the form of rates of production in order to improve production process and it is possible to change the way the business works (Wilson, 2006).

It is necessary for organization to implement an effective performance measurement system that “enables informed decisions to be made and actions to be taken because it quantifies the efficiency and effectiveness of past action through acquisition, collation, sorting, analysis, interpretation, and dissemination of appropriate data (Neely, 2002).

The reports enable managers to compare planned outputs and inputs with actual results. The information in these reports is used for three purposes: 1) The reports help management coordinate and control current operations of the organization. They can investigate these situations and initiate corrective actions where necessary and feasible; 2) The reports are used as a basis for evaluating operating performance, such evaluations lead to actions related to responsibility center managers; 3) The reports are used as a basis for program evaluation. For any of a number of reasons, the plan for a program may be sub-optimal. If so, individual budgets or entire programs may need to be revised (Anthony & Young, 2003).

Based on the above ideas, it is becoming important by the authors to conduct research related to the operation and measurement and also reporting and evaluation on the business and production process in the measurement of organizational performance. As for the object of the organization under study time is Adventist Philippines igher educational institusions.

The Problem

The purpose of this study is to determine the effect of operation management and reporting evaluation on business and production process for Adventist Philippines higher educational institution (partially yet simultaneously). The writer expect that this study result will give the proper and useful contribution to Adventist higher educational institution.

Review of Related Literature and Hypothesis

Management control system is the process by which managers assure that resources are obtained and used effectively and efficiently in the accomplishment of the organization objective (Anthony, & Govindarajan, 2004). It is also a set of interrelated communication structures that facilitate the processing of information to assist manager in coordinating the parts and attaining the purpose of an organization on a continuous basis (Das, 2011). Wildener (2007) stated that management control has the purpose of providing decision making, planning, and evaluation. Thus, the process of management control system is connected with the strategic planning and operational control (Hammermeister, 2005).

Management control system is checking current performance against objectives and targets in terms of predetermined standards contained in the plan, with a view to ensuring adequate progress and satisfactory performance whether physical or financial; also contributing to decision in continuing or changing the plans, as well as recording the experience gained from the working of these plans as a guide to possible future operation (Silaen, 2006). Ghosh (2005) indicated that management control system is the process by which managers influence other members of their organization to implement their strategic plan, and also assure that resources are obtained and used effectively and efficiently in achieving its objectives. The process of management control is carried on within the framework outlined by strategic planning. It is intended to achieve the planned objectives as effectively and efficiently as possible within the given parameter. Management

control system in this research will discuss limited only about operation measurement and reporting & evaluation only.

Operation and Measurement

Marshal (2002) indicated that the non-financial measurement would predict subsequent financial performance, in other words, the non-financial would serve as leading performance indicators and the financial as lagging indicators, as measures summarize performance.

According to Anthony and Govindarajan (2004), the goal of performance measurement is to implement strategy. These measures can be seen as current and future critical success factors; if they are improved, it means that the company has implemented its strategy. The strategy success depends on its soundness.

“What you measure is what you get” is an often-heard phrase which emphasizes the importance of performance measurement to the success of an organization. According to Atkinson and Waterhouse as cited in Hammermeister (2005), performance measurement can be defined as the quantification of either a process output or the activities that constitute that process. An effective set of performance measures should have the following characteristics: (a) communicate and summarize those critical activities necessary to meet customer requirements, (b) reflect output of processes and outcomes, (c) be comprehensive, and (d) provide feedback to organization. Selecting the proper performance measures is one of the key challenge facing management.

Kaplan and Norton (2001) stated that performance measurement contributes to strategy formulation and implementation by revealing the link between goal, strategy, lag and lead indicators. Thereby communicating and operationalizing strategy priorities. The role of performance measurement evolves from a simple component of the planning and control cycle to an independent process that assumes a monitoring function. This function entails measuring movement in a strategy direction instead of distance from goal.

Stiver and Joyce (2001) mentioned that observers have noted that performance measurement has gained added significance, because organizations are faced with the twin challenge of adapting to new rules of competition and responding to the rapid changes often taking place in the marketplace. They added that the right measures correctly linked to the organization's strategy give managers and employees the guidance they need to appropriately measure.

A research conducted by Gerhard (2000) indicated that the measurement system directly affects employee performance, wherein employees tend to focus on keeping their jobs and getting a raise and they consider the measurement system as the primary tool in determining their personal goal achievement. The trick is for management to identify what that measurement system should be in order to maximize corporate goal achievement.

Evan (2004) conducted a study, obtained from an online survey, on relative emphasis and types of performance measurements analysis approach used by organizations in manufacturing, service, and for non-profit (including education and health care) sectors. The results suggest that organizations with more performance measurements reported better results in terms of customer, financial, and market performance. Garrea, Ilies, and Stegorean (2011) researched in over 135 manufacturing companies in Rome Italy and found a strong relationship between the performance measurement and organizational performance.

Reporting and Evaluation

Evaluations are individual systematic studies conducted periodically or an ad hoc basis to asses how well a program is working. Evaluation typically examines achievement of program objectives in the control of other aspects of program performance or in the context in which it occurs (General Accounting Office, 2011)

Jane as cited in Nakasone (2007) summarizes the importance of reviewing the evaluation process in order to improve quality. She states that placing a meta-evaluation process into an evaluation from the start of the project demonstrates to the client that the evaluation team is committed to quality, accountability and improvement.

According to Anthony and Young (2003), a program evaluation seeks to answer broad, fundamental questions: Is the program being carried out according to the intent of those who authorized it? If not, why not? What would have happened if there had been no program? Answering these questions is an extraordinarily difficult task. Among the more important problems are these: objectives are often difficult to define, output is often difficult to measure the relationship between cause and effect which is often obscure; the effort required to make a valid judgement may cost more than it is worth; and appropriate action may not be forthcoming.

In management control system, the formal standards used in the evaluation of reports on actual activities are of three types: 1) Predetermined standards or budgets. They are the basis against which actual performance is compared in many companies; 2). Historical standards are records of past actual performance. Results for the current month may be compared with the results for last month, or with results for the same month a year ago; 3). External standards are standards derived from the performance of other responsibility centers or of other companies. If these responsibility centers are similar, such a comparison may provide an acceptable basis for evaluation performance (Anthony & Govindarajan, 2004).

A research conducted by Donnirimata and Gunawan (2006) in Perusahaan Terbatas (PT) Indonesia Jamsostek indicated that regular evaluation exercised in the company leveraged the performance of employees in the organization. Another study by Jacob (2004) found that there is a significant discounting effect in performance evaluations-based budgets and financial outcomes. Judgments of performance when financial outcomes are unfavorable and outcome facilitating

situational factors were present. There was a shift upwards in the face of outcome-inhibiting situational factors. Similar downward adjustments in performance evaluation do not occur when financial results are unfavorable and outcome facilitating situational factors are present.

Business and Production Process

A business process is a collection of activities designed to produce a specific output for a particular customer or market. It implies a strong emphasis on how the work is done within an organization, in contrast to a product's focus on what. A process is thus a specific ordering of work activities across time and place, with a beginning, an end, and clearly defined input and output (Sparx System, 2004).

Business and production process efficiency measures how efficiently the organization actually transforms resources into products or services. There are areas of business and production performance: new service development, employee productivity and error rates, service costs, process improvement, and supplier relations (Hilton, Maher, & Selto, 2008).

Harmon (2003) stated that business process represents a core of the functioning of an organization because the company primarily consists of process. Business process is measured at an aggregate level and by following individual dimensions: process view, process job, process management, and measurement. Process view involves a focus on the workflow and process across an organization. Functional roles and title reflecting the traditional hierarchical structure are replaced by owner leaders who are responsible and accountable for the operation and improvement of the business.

The Effect Among Variables

Business and production process is a part of organizational performance that implies a strong emphasis on how the work is done within an organization, in

contrast to a product's focus on what. A process is thus a specific ordering of work activities across time and place, with a beginning, an end, and clearly defined input and output (Sparx System, 2004). Performance management is the ongoing monitoring and reporting of program accomplishments, particularly progress towards pre-established goals, typically conducted by program or agency management. performance measure may address the type or level of program activities conducted (process), the direct products and services delivered by a program (output), and/or results of those products and services (outcome). A program may be any activity, project, function, or policy that has an identifiable purpose or set objectives (Government Accountability Office, 2005)

Anthony and Young (2003) demonstrated the three basic measurement categories such as social categories, result measures, and process measures. The social indicator is a broad measure of output that reflects the impact of an organization's work on society at large. Social indicators can be useful in strategic planning, however, in that they can help guide senior management's decisions about the overall directions the organization should take. Result measures, on the other hand, attempt to express outputs in terms that are related to an organization's objectives. Objectives are stated in measurable terms, and output measures are stated in these same terms. A result measure relates to an organization's success in attaining its goals. Furthermore, the process measures (also called a productivity measure) relate to an activity carried on by the organization. A process measure is related to what a responsibility center or an individual does to help organization achieve its objectives. Thus, process measures help managers gauge efficiency. Since they do not measure effectiveness, however, they ordinarily are only remotely related to the organization's goals and objectives.

Scwhartz and Wayne (2005) said that evaluation reports can provide information on the occurrence of expected changes from the program or policy, the part of these changes that can be attributed to the program, cost effectiveness

of the intervention, the unintended effects of any and the continued relevance of a goal.

Shift and Bento (2000) studied how executive evaluates departments and managers in an experimental setting. Their result supported a number of assertions based on attribution theory. First, performance evaluation reflected the existence of causal links between performance outcomes and managerial control and responsibility for those outcomes. Second, executives used different measures (financial and non financial) when evaluating departments and managers. Measures were used differently in performance evaluation, depending on the degree of expertise in the area being evaluated.

Scott (2003) noted that in order for an evaluation of a performance to occur, criteria must be selected, including the identification of properties or dimension and setting of standard, work must be a sample, with decision made concerning the types of indicators to be employed and the nature of sample to be drawn; and sample value must be compared with the selected standard.

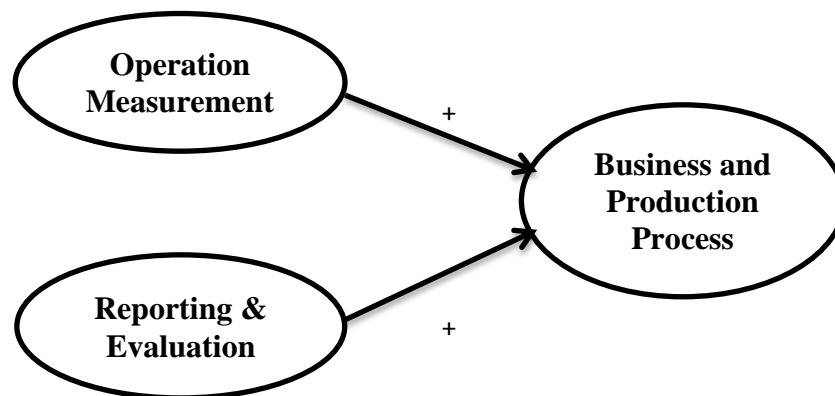
A research conducted by Rok, Vesna, and Mojca (2008) stated that business process orientation leads to better nonfinancial performance and indirectly to better financial performance. The research confirms that business process orientation is advantageous for companies since it has a positive influence on organizational performance.

Christofi and Sisaye (2008) conducted a study about relationship between sustainable reporting and organizational performance which found that corporation's success on sustainability reporting has become increasingly important for high performing organizations. Sustainability as an integrated framework encourages managers to reorient their business for new strategy and growth in new areas. It helps link the capabilities of business leadership and employee capabilities to align them with organization resources.

Gibbs, Merchant, Stede, and Vargus (2005) mentioned that performance evaluation plays important roles in almost all jobs, from the lower levels of the

organization to the CEO. It can subjectively be used to increase the alignment of interest between the performer and the firm, while reducing performer risk. Kurniasari (2012) conducted a study on insurance companies listed in Jakarta Stock Exchange which found that financial reporting and evaluating significantly influence firms performance.

Figure 1
Research Paradigm



Source: Writer research paradigm

Research Hypothesis

Based on the above research, the author hypothesized that:

1. Operation and measurement has a significant positive effect on Business and Production Process on Adventist Philippines Higher Education Institutions.
2. Reporting and evaluation has a significant positive effect on Business and Production Process on Adventist Philippines Higher Education Institutions.

With the paradigm shown in figure 1 above.

Method of Study

The researcher used the descriptive research method, an approach considered appropriate to answer the research questions. The design of this research is descriptive-correlational and effect. This research involved SDA Higher Educational Institutions in Philippines with the population of this research

were the regular employees of higher education institutions in Philippines. The higher educational institutions are as follows: Adventist University of Philippines, Central Philippine Adventist Colleges, Manila Adventist Medical Center and Colleges, Naga View Colleges and Northern Luzon Adventist Colleges. With the population and questionnaires distribution as follows.

The convenience sampling technique was used in this study. This is a sampling design which selected the most accessible sample what to immediately get their reaction to certain issues (Calderon & Gonzales, 2004).

Table 1
Respondents' Population and Questionnaires Distribution

Institution	Distributed Questionnaires	Retrieved Questionnaires	Valid to be Processed
Adventist University of Philippines	144	127	124
Central Philippine Adventist Colleges	56	52	51
Manila Adventist Medical Center and Colleges	60	45	44
Naga View Colleges	35	23	22
Northern Luzon Adventist Colleges	64	51	49
Total	359	298	290

Sources: field data

Self-constructed questionnaire is used for the data gathering. The questionnaire was constructed based on related literature and studies. The instrument used a five-scale of measurement in which respondents indicated their answer. The questionnaire deals with the respondents' perception on the employee compensation, employee relationship and learning and growth.

Pearson's Product Moment was used to determine the significant relationship between variables. Regression analysis was used to determine the effect of strategic planning and budget preparation toward financial performance. Data analyze, interpret and determine the implications of date gathered, the statistical techniques employed using the Statistical Package for Social Science.

Result of the Study

The results of the descriptive data showed that there were 290 valid data and processed with maximum response value for each study variable is 5 (always), but there are answers that the lowest value for the answer with a value of 1 (never) to variable business and production process, and less than 2 (less than rarely) for the operation and measurement of variables and variable reporting and evaluation, with a standard deviation for each variable were more than 0.6.

Table 2
Descriptive Statistics

	OPERA	REPORT	BUSINESS
N Valid	290	290	290
Missing	0	0	
Std. Deviation	.6483	.7473	.6769
Variance	.420	.558	.458
Range	3.1	3.6	4.0
Minimum	1.9	1.4	1.0
Maximum	5.0	5.0	5.0

Sources: Processed field data

The Hypothesis Testing

Hypothesis testing includes statistical testing the relationship and influence of independent variables on the dependent variable either partially or simultaneously test.

Partial Testing

From the testing results obtained by that relationship, in which the significance level $\alpha = 0:01$ then there was a positively strong relationship between operation and management of the business and production process with a correlation coefficient was 0.644 (see Table 3), where 41.4% of business and

production process is determined by Operation and Management. Which means that it is very important for the Adventist college in the Philippines to improve the operation and management in order to improve business and production process.

Table 3
Correlations

		REPORT	BUSINESS	OPERA
REPORT	Pearson Correlation	1	.707**	.761**
	Sig. (2-tailed)		.000	.000
	N	290	290	290
BUSINESS	Pearson Correlation	.707**	1	.644**
	Sig. (2-tailed)	.000		.000
	N	290	290	290
OPERA	Pearson Correlation	.761**	.644**	1
	Sig. (2-tailed)	.000	.000	
	N	290	290	290

** Correlation is significant at the 0.01 level (2-tailed).

Sources: Processed field data

Also obtained that, at a significance level $\alpha = 0.01$ then where there is a strong and positive relationship between reporting and evaluation system to business and production process with a large correlation coefficient was 0.707 (see Table 3), where 50.0% of business and production process is determined by the reporting and evaluation. Which means that it is very important for the Adventist college in the Philippines to improve the operation and management in order to improve business and production process.

From partial testing the effect of individual variables to the influence of operation and management on the business and production process show that the regression equation that results is: $bpp = 1.254 + 0.672 om$. With 1,254 constants then each increase of 1 unit of operation and management will provide for 0.672 unit increasing to business and production process (see table 5).

Table 4
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.644 ^a	.414	.412	.5189

a. Predictors: (Constant), OPERA

b. Dependent Variable: BUSINESS

Table 5
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.254	.188		6.687	.000
	OPERA	.672	.047	.644	14.276	.000

a. Dependent Variable: BUSINESS

Sources: Processed field data

The result also gave that the effect of reporting and evaluation on business and production process resulted that the regression equation: $Y = 1,506 + 0.640X$. With 1,506 constant then each increase of 1 unit of reporting and evaluation will provide an increase of 0.640 units of business and production process (see table 7).

Tabel 6
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.707 ^a	.500	.498	.4796

a. Predictors: (Constant), REPORT

b. Dependent Variable: BUSINESS

Table 7
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	1.506	.144		10.479	.000
REPORT	.640	.038	.707	16.962	.000

a. Dependent Variable: BUSINESS
Sources: Processed field data

Simultaneous Testing

Simultaneous testing of the independent variables, operation & measurement and reporting & evaluation on the business and production process can be seen in Table 8 and Table 9, which shows that (at 1% significance level) the amount of business and production process variables simultaneously determined by variable operation & measurement and reporting and evaluation was 52.6%, with the regression equation as follows: $bpp = 1.122 + 0.467 re + 0.262 om + e$. which is at a significance level of 1% with a constants value of 1.122, every increasing of 1 unit of measurement & operation will contribute to an increasing amounted as 0.262 units of the business and production process and at the same time, an increase of 1 unit of reporting and evaluation will improve business and production process by 0.467 units.

Table 8
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.725 ^a	.526	.523	.4675

a. Predictors: (Constant), OPERA, REPORT

b. Dependent Variable: BUSINESS

Table 9
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	1.122	.170		6.608	.000
REPORT	.467	.057	.516	8.231	.000
OPERA	.262	.065	.251	4.006	.000

a. Dependent Variable: BUSINESS
 Sources: Processed field data

From the results of testing that has been done on the overall hypothesis that has developed and has been tested, all are accepted. That either partially or simultaneously variables operation & measurement and evaluation & reporting has a significant positive effect on the business and production process. It implies that in order to improve business and production process Adventist Philippines higher educational institutions should improve the operation and management and reporting and evaluation. Good service system, appropriate performance measurement system and a good reporting system required to be improved.

Conclusion and Recommendation

In management control system, the managers should assure that resources are obtained and used effectively and efficiently in the accomplishment of the organization objective. Process of management control system is connected with the strategic planning and operational control. Operation & measurement and reporting & evaluation is part of management control system that should managed properly in the organization.

Testing result shown that either partially or simultaneously variables operation & measurement and evaluation & reporting has a significant positive effect on the business and production process, implies that in order to improve business and production process Adventist Philippines higher educational

institutions should improve the operation and management and reporting and evaluation.

This study is limited to the operation and measurement and reporting and evaluation is part of the management control system or not fully represent the variables that exist in the management control system itself. This study is also limited to the Philippines Adventist higher educational institutions only. Therefore, the authors suggest to the researchers to enhance further this research in order to provide the perfect input especially for educational institutions.

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