

The financial versus the internal perspective of performance measuring within a school environment

A case study of focus areas of performance measuring in a Swedish charter and public school

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Abstract

This study examines the focus of performance measuring in one private charter school and one public school. The overall aim with the study is to increase the understanding and to enable a comparison between the focus areas of performance measuring for these two types of schools and analyse potential differences or similarities. The question analysed is: What are the main focus areas for performance measuring for a private charter and public school respectively and what are the similarities or differences between these focus areas? To answer this question, the process as well as top 10 performance indicators according to respective schools are analysed. The study is a qualitative study based on an abductive approach where a model of analysis based on the balance scorecard has been developed in order to classify the performance indicators chosen by the charter and public school. The specific perspectives chosen from the balance scorecard to analyse the performance indicators from are the internal (social) perspective and the financial perspective. The processes are analysed in relation to concepts discussed by Kuhlman. The empirics was conducted by interviews. The analysis of the empirics showed that the overall focus of the private charter school was more focused towards the financial perspective, while the focus of the performance measuring for the public school was focused towards the internal (social) perspective. Suggestion for further research is to make the same type of study on more schools, leading to a larger sample size. It could also be to focus the research around the stakeholders for respective school and what their intentions are.

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1. Thesis Introduction

In this section the thesis is introduced by giving an overall view of the context of the problem formulation in relation to existing literature. The research question is also presented as well as the delimitations and the purpose with the study.

1.1 Background

In Sweden there exists three different types of schools. These are private, public and charter schools where the private and charter schools operate within the private sector and the public school operates within the public sector. All Swedish schools, disregarding if they are private, public or charter schools must comply with the requirements in the education act (Sveriges Riksdag, 2018). The initial conditions for both private, public and charter schools and their overall restrictions and requirements could therefore be argued to be similar. How profit is allowed and used is however different. Profit from a public school is allocated back to the government, while a charter or a private school is in charge of their own profit (Lindgren, 2010; von Greiff, 2010). The charter school is unique in the sense that it is privately owned and handles its own profit, while receiving the same funding as a public school. According to some researchers, there is a difference in how performance is measured within the public and private sector (Flynn, 1986; Moore 2000). Some researchers also argue that charter schools are able to produce educational outcome to a lower cost than public schools (Timothy et al, 2012). This might indicate a difference in focus areas in performance measuring between public and private schools. In general, to measure the performance in organisations is becoming a high priority (Moore, 2000). Hence the focus of this study will be concentrated to analyse the areas of focus for performance measuring in school environment using a charter school and a public school as comparative study objects. These types of schools are especially interesting as comparison objects when comparing differences between the focus areas in performance measuring in private and public schools, since they receive the same type of governmental funding and have the same overall requirements from the education act, but allocates their profit differently (Lindgren, 2010; von Greiff, 2010; Sveriges Riksdag, 2018).

1.2 Problem formulation

Some researchers argue that an area exposed to free competition is more efficient than a business within the public sector. However, the research is not definite (Wennerholm et al., 2007). A comparison has been made within a school environment between a private and public school in two developing countries where the researcher argues that the private school offered an achievement advantage (Cox & Jimenez, 1990). Van der Wal et al. however argue that a business in the private respective public sector in general has similar priorities. The rise of New Public Management during the 1980s, related to implementing a way of leading a company

within the public sector, applying techniques existing within the private sector (Hood, 1991). With the reform, the use of performance measurements increased in the public sector (Van Thiel & Leeuw, 2002). Furthermore, Brignall & Modell (2000) argue that many companies during the 1990s within the public sector had to increase its effectiveness and reduce costs, but at the same time keep its quality to the public. They did this by implementing management techniques from the private sector. This might have, but does not have to, lead to differences or similarities in the focus areas in performance measuring between the public and private sector.

Furthermore, Van der Wal et al. (2008) argues that the differences in value between the private and public sector is rather attributed to a specific sector, than to the public and private sector in general. Two comparative objects within the same sector therefore were chosen for this study. The sector chosen for this study is the education section where the study objects chosen are one private charter school, and one public school. These types of schools are especially interesting as study objects when comparing differences between the focus areas of performance measuring in private and public schools, since they receive the same type of governmental funding and have the same overall requirements from the education act, but allocates it profit differently (Lindgren, 2010; von Greiff, 2010; Sveriges Riksdag, 2018).

1.3 Purpose

To enable a deeper understanding, the matters discussed in section 1.2 is to be further problematised in this study, applied at studying one public and one charter school.

According to Sandberg et al. (2011) one of the most common ways to carry out research is to find gaps in existing literature and to formulate appropriate research questions trying to fill that gap. Literature has been found within the area of the education system in Sweden as well as within the area of performance measuring stand alone. However, there is less research conducted on the combination of these two areas. Hence, this study will concentrate on a problematisation of performance measuring in the private versus public sector. This problematisation is applied by having a specific focus on understanding and comparing the processes of performance measuring in a public and a private charter school. The overall aim of the study is to understand the performance measuring process of both schools and compare their focus within performance measuring. Further the processes and comparison will be analysed to observe potential differences or similarities.

1.4 Delimitations

The study will be delimited to the focus area of performance measuring in one private charter school and one public school in Stockholm, Sweden. The result will be dependent on the study objects (Slevitch, 2011), why it is of importance that the schools are chosen with care. To ensure that the schools were comparable in terms of size, programs offered and other factors affecting their daily work, two similar schools were selected for the comparison. By selecting these two

schools, the study could be concentrated to understand the performance measuring process in-depth and reduce errors due to different condition, affected by the factors previously mentioned above.

1.5 Research questions & operationalisation

The research questions have been divided into one main research question and multiple sub-questions to bring clarity in the question that needs to be answered. The main research question is:

RQ1: What are the main focus areas for performance measuring for a charter school respective a public school and what are the similarities or differences between these focus areas?

To be able to answer the main research question, general understanding about the process and the key performance indicators are needed. Hence the main research question is operationalised into the following sub-questions that will be analysed:

RQ2: How does the process of performance measuring work in the charter and public school?

RQ3: What are the highest prioritised performance measurements in the charter and the public school?

2. Literature Review

A literature review has been conducted to give a context from the problem formulation to existing literature, as well as to give a general understanding about relevant topics. Firstly, to be able to understand the research objects, one must have a general understanding about public and private schools in Sweden and the laws that are regulating their performance. Secondly, general information about performance measurements must be collected as well as their presence in the public and private sector in general. Lastly information about how performance measurements are used in schools, and if applicable, information from studies about how performance is measured in public and private schools today needs to be analysed.

2.1 Public and private schools in Sweden

Schools in Sweden could be owned and run by the government (public schools) or by a private business owner. Within the private schools there exist fully private schools, funded by trust funds or by a student's fee. These are not funded at all by the government. Also charter schools (sw. friskolor) exists (Lundborg, 2018). In 1992 a law regulating charter schools was introduced. The aim with this law was to increase the freedom of choice for an individual school and also to increase the competitiveness within the education sector. The charter schools are mainly financed by a contribution from the local government depending on the overall municipal (sw. kommun) budget and the average cost for a student in public schools in the nearby community. All schools must give the students equal treatments, meaning the contribution to the charter school per student should equal the average cost for a student going to a public school (Friskolornas riksförbund, 2018). This type of schools was, likewise the fully private schools, allowed to make a profit. In 2010 five out of six charter schools made a profit (Lindgren, 2010).

Public schools are fully funded by the Swedish government where the municipality has the right to allocate the resources stand alone and to decide on how much resources that are allocated to the schools in respective local community. If a public school reaches a financial result below budget, it will benefit the local government and not be allocated to the school (von Greiff, 2010).

2.2 Relevant laws and restrictions regarding charter and public schools in Sweden

All schools in Sweden must act in accordance with the general education act where all laws regarding education are collected. In the education act one can read that the education in Sweden in general should be free of charge, where no fee should be taken for education at elementary or high school level (Friskolornas riksförbund, 2018). This also includes information about how grades should be decided and other requirements that needs to be fulfilled. All schools, disregarding if they are private, public or charter schools must comply with the requirements in the education act (Sveriges Riksdag, 2018).

The aim with the education act is to ensure a high and equal quality at all Swedish schools. To achieve this, general goals and guidelines are provided by the education act (Sveriges Riksdag, 2018). Regarding the Swedish high school these general goals and guidelines relate to:

1. The knowledge that the school provide to its students
2. The norms and values that they teach
3. The responsibility and influence of the students
4. The range of different educations provided and that they should comply with later work- and social life
5. Grading
6. The principal's responsibility

These goals and guidelines are common for all high schools in Sweden, and hence something that needs to be monitored at all schools (Skolverket, 2018).

In this thesis the comparison between the focus areas of performance measurements will more specifically be done on a public school that are owned by the Government and a charter school that are owned by a private business owner, but mainly funded by the government. The subject of this thesis is firstly interesting from a point of view where common goals and guidelines exists from the Swedish government that both of the different organisations need to comply with. But it is also interesting as the privately-owned organisation is allowed to make a profit and use it, while the profit from the governmentally owned high school will be allocated back to the government. To compare these two types of organisations could be one way of comparing the focus areas of performance measurements for two organisations in the public and private sector where the initial conditions and the overall restrictions and requirements could be argued to be similar, but how the profit are allowed and used is different.

2.3 How to measure performance with Key Performance Indicators

Key Performance Indicators (KPIs) are measures that companies use on order to align the daily work in the same direction as the firm's strategic goals. The indicators are a powerful tool to visualise the goals and motivate the workforce by atomising the overall strategic goals into measures that could be used to evaluate progress on a short time basis (Parmenter, 2015). The KPIs should be built upon the firm's Critical Success Factors (CSF) and guide the focus of the employees towards the CSF. The aim with using KPIs is that a majority of all working hours will be spent on tasks that will enhance the firm's overall performance (Eccles, 1991).

Once the KPIs are decided upon, a reporting framework has to be built around them. The reporting framework should ensure a high frequency of collecting and monitoring the measures and make the information available for the relevant people in the firm. The KPIs are often prioritised within the framework where the measures considered most important are reported weekly, or in some cases daily. Other measures are most commonly compiled once a month and reported along with the firm's balanced scorecard (Parmenter, 2015).

As a final step in the development of KPIs, a plan of how to maintain the relevance of the measurements has to be carried out. Some firm-specific and high prioritised measures are likely to always be relevant. However, by analysing the CSF, some of the measures might have improved to an extent where changes in other performance indicators have a greater effect on the overall performance. According to Parmenter (2015) CSF should be reviewed at least annually. He further argues that when the KPIs are being changed or refined, feedback from both stakeholders and relevant teams should be taken into consideration and the ownership of each KPI should belong to the teams to develop according to their need.

When evaluating performance indicators, the five-category model developed by Kuhlmann (2010) can be used to further understand what type of performance the indicator aims to measure. The five categories, in which different kinds of performance measures could be categorised are: decision-making, output, input, impact and outcome. The decision-making type of indicator measures performance affecting implementing procedures, such as coordination, management and transparency. The output and input types measure the actual delivered value of processes. For the input indicators, this could be personnel cost or time required to perform a task whilst the output indicators explain the number of quality delivered or the number of services delivered in a certain time. In contrary, the impact and outcome types of indicators measures perceived performance from the targeted process. For the impact type, this could include measuring performances such as customer satisfaction and compliance with regulations. The outcome type of indicators focuses on a measuring the broader perspective affected by the process. This type is used to measure performances such as reductions of social inequalities and economic growth (Kuhlmann, 2010).

2.4 Performance measurements from the balance scorecard

The balanced scorecard (BSC) was introduced by Kaplan and Norton in 1992 as a reaction to the fact that the majority of firms put too much focus on the financials when developing their strategy. Instead of exclusive focus on the financials, the BSC promotes a divided focus between the four perspectives; financial, customer, internal processes, and organisational capacity. Kaplan and Norton mean that the financial measurement puts too much focus on past performance. By measuring performance from the four different perspectives, companies can monitor both their tangible and intangible assets and ensure their capabilities for future growth (Kaplan & Norton, 1996). From a business perspective, BSC fulfils the function of aligning the firm's strategies with its corresponding measures and objectives (Nair & Mohan, 2004). Figure 1 illustrates the gap that the BSC tries to fill.

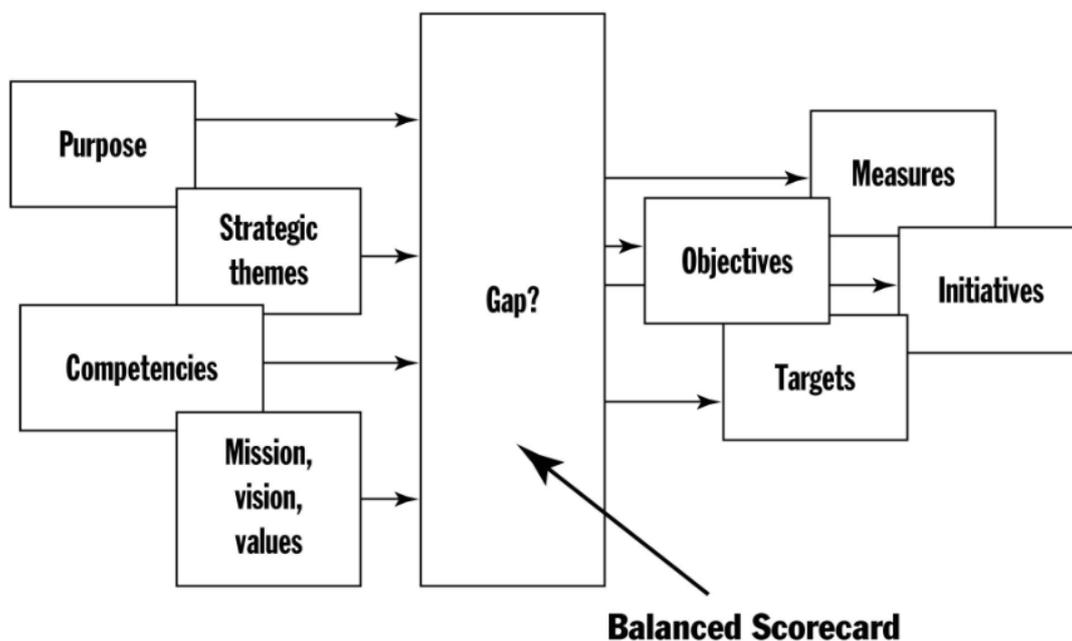


Figure 1- Illustration of the gap that the balance scorecard tries to fill (Nair & Mohan, 2004).

The BSC do not include measurements itself; however, it is a powerful tool to combine with dedicated measuring tools to ensure that the measuring is done in a way that involves all perspectives of a firm. Intangible assets could represent more than half of all the assets in some firms, hence it is important to understand their impact on the business and how to optimise them (Mouritsen, Thorsgaard Larsen & Bukh, 2005). By applying the BSC when selecting KPIs of a firm, it becomes possible to translate strategies into objectives and measurements that applies both to the firm's tangible and intangible assets (Wu, 2012). As an effect of using BSC as a framework during the selection phase of KPIs, the firm gets a higher understanding of the interaction between the different assets and perspectives. An improvement in an intangible asset is most likely to affect the firm's financials and is important for the company for long term value creation (Kaplan & Norton, 2004).

2.5 Performance measurements in public versus private sectors

Within the public sector, Flynn (1986) argues that there exist four factors that influence the evolution of performance measurements, hence leading to a confusion about how managers in the public sector could use performance measurements. These factors are:

1. The government should be of the opinion that the reward should be linked with performance, otherwise it is hard for managers stand alone to act as the force behind why performance should be measured
2. The general belief that management is of a higher importance in a private company than in a public company make the role of the manager in a public company different compared to the one in a private company

3. That the initiative in measuring performance lies on the ones that are interested in cutting costs and this is not often the focus within a company in the public sector. This focus will lie on the government and is seldom connected directly to the company within the public sector
4. The belief that measuring performance will shift focus to the company, rather than having the focus on the customer or the one using the service

These factors could be a contributing factor to a confusion about how managers in the public sector could use performance measurements and an explanation for why they use it less (Flynn, 1986). The underlying reasons for why it is argued to be harder to implement performance measurements within a company in the public sector are according to Rantanen et al. (2007) that the end goal could be unclear and ill-defined, there could be many stakeholders, and these could all have conflicting needs. There could also be a lack of managerial skills within the company.

Moore (2000) argue that all organisations could take advantage of having a strategy where he argues that the most developed models today exists within the private sector. These focus on areas regarding competition, customers and the market. The strategy models within the public sector are often not that developed. However, Moore (2000) argue that a proper strategy model for how to measure performance within the public sector should have a focus on the public value that are developed, the capacity of the organisation needed in order to deliver this value, and the sources of support. This is due to companies within the public sector mainly focusing on social purposes.

Within the public sector, one argument against using performance measurements has been that a performance measurement is one-dimensional while the performance in companies within the public sector is dependent on multiple factors. Within the school environment this could for example be that the performance of the students is not only dependent on the individual school effort, but also on the student study environment and conditions in the home environment (De Bruijn, 2003). However, De Bruijn (2003) also argues that in recent years, techniques regarding management from the private sector have spread to companies within the public sector and it becomes more and more important for all types of organisations to be effective.

2.6 Performance measurements in school environment

According to Fitz-Gibbon (1990) people in charge of big and complex systems such as an education system need performance indicators to help them handle these systems. These measurements are defined as “*an item of information collected at regular intervals to track the performance of a system*” (Fitz-Gibbon, 1990) and are not to be seen as perfect measures, rather important indicators.

However, not much information has been found within the specific area of how schools are measuring their performance and which metrics they use. Less studies have also been found

within the area of performance measurements within the public and private sector using schools as study object, hence this is the focus area of the thesis.

2.7 Summary of previous research

The focus of the study lays within an investigation of the Swedish school system, which contains of three different types; the governmentally owned and funded public schools, the privately owned but governmentally funded charter schools and privately owned and funded private schools (Lundborg, 2018). The public schools and charter schools receive the same amount of funding, depending on the budget of the municipality and the average cost of a public school student in the nearby community. However, the charter schools are allowed to make a profit whilst potential financial performance below budget of a public school are allocated back to the local government (von Greiff, 2010).

All three types of schools must comply with the Swedish rules and regulations stated in the education act. The act contains regulations regarding areas such as fees, grading and other areas in which uniformly is important. Furthermore, the education act has the purpose to ensure the quality and equality of Swedish education. Hence, the act includes goals and guidelines that Swedish schools are expected to follow and achieve (Sveriges Riksdag, 2018). Examples of goals are to fulfil a level of knowledge, equality, responsibility, grades and influence (Skolverket, 2018).

To measure the performance of the schools, the study makes use of KPI's, often used by firms to align their daily operation with its strategic goals (Parmenter, 2015). The process of performance measuring can be divided into three phases; development of KPIs, creating a reporting framework and maintaining the relevance of the measures (Parmenter, 2015). The indicators are often built upon the firms CSF, which are important to understand when trying to understand the process of performance measuring and development of KPIs (Eccles, 1991). The reporting framework ensures that the indicators are evaluated at a constant frequency based on the importance of the indicator. Lastly, the indicators need to be updated based on its development. After a time of measuring, the CSF might have changed, and the portfolio of indicators needs to be updated to fit the new needs. This updating process should be done at least annually (Parmenter, 2015).

To get a further understanding of the performance indicators, five categories developed by Kuhlmann (2010) can be used. The five categories are decision-making, output, input, impact and outcome. These categories try to understand the underlying focus of the performance measured by the indicators. The decision-making category measures performance regarding implementing procedures. Simply explained the indicators in the output and input categories measures performance from a quantitative perspective whilst the indicators of the impact and outcome categories measures performance from a qualitative perspective. Another tool that can be used to categorise the KPIs is the BSC, developed by Norton and Kaplan (1996). The BSC categories performance into four different perspectives; financial, customer, internal process and organisational capacity. This helps firms to monitor both tangible and intangible

assets and align strategies with measures and objectives (Nair & Mohan, 2004). It also creates a higher understanding of how assets interact with the different perspectives of performance and in the long term, the firm's value creation (Kaplan & Norton, 2004).

To understand the different business climate in which the charter schools and public schools act, literature handling differences in performance measuring between the public and private sector has been reviewed. Flynn (1986) argues that there exist four factors confusing managers in the public sector when working with performance measuring and resulting in a lower usage of performance measures in the public sector. The first factor is an effect of the lack of reward linked to the performance. The second factor describes how the performance measures are affected by the belief that managers in the private sector are of higher importance. How the different ambitions of cutting costs differs between the public and private sector and its effect on the performance measuring is described in the third factor. The last factor explains how the worry of shifting from a customer focus to an internal focus by using performance measures reduce the usage in the public sector. Besides these factors, Rantanen et al. (2007) claims that ill-defined and unclear goals within the public sector complicates the usage of performance measuring.

Even though the performance measuring models of the public sector often are less developed, the sector could benefit by further develop measuring strategies focusing on delivery of public value (Moore, 2000). One historic argument for not using performance measuring in the public sector is that it only measures performance in one dimension. However, this has changed in recent years where modern performance measuring emphasise the importance of including all types of perspectives for the organisation to be more effective (De Bruijn, 2003). Few studies have been made regarding how schools are measuring their performance. However, Fitz-Gibbon (1990) state the importance of performance measuring in big and complex systems, such as an education system. Hence the importance to obtain a further understanding of how this could be done.

3. Model of analysis

This section describes how the literature was used when conducting the empirical study and presents a model of analysis that was used to analyse the empirical data. The model enables a discretion of the main focus areas for performance measuring in the public school and private charter school in order to answer the research question.

To develop an interview guide for the empirical study, a deep understanding of the Swedish school system is needed to ensure that the right questions are included and is handled in the correct way. The literature regarding the school system will, for that reason, be used as a foundation of knowledge for the study. Furthermore, laws and regulations affecting schools needs to be understood when analysing the focus areas of the schools. To analyse how the school's focus different indicators, one must understand what indicators are set by the national education act and which are set by the school itself. The measurements set by the national education act will be similar, as they are decided on a national level. The indicators that are set by the education act are mandatory for schools to measure and does not indicate the focus of measurement for the specific school (Sveriges Riksdag, 2018).

Theories handling the difference between performance measures in the public and private sector, such as theories from Flynn (1986) and Rantanen et al. (2007), are needed to understand what differences researchers have found in the performance measuring process between public and private sectors. This is important since the charter school belong to the private sector and the public school belong to the public sector, hence the same differences or challenges may be present when comparing the processes of these types of schools.

The model of analysis used in this study is created with the BSC as an inspiration in order to enable a classification between the different focus areas and KPIs that the study objects present. This enables a comparison between the focus areas of performance measuring in the public and the private charter school. For this specific model, two perspectives were chosen from the BSC, the financial and internal perspective (Kaplan & Norton, 2004). These two perspectives were selected as they present the main interest of the study. The financial perspective can be seen as the focus towards the owner, the private actor for the charter school and the Government for a public school. The internal perspective focus on the school's internal operations and values.

The performance indicator or focus area is rated based on the level of importance of the two perspectives. Based on the rating, the indicator is positioned on a scale in a four-quadrant matrix, as seen in Figure 2. The financial scale is defined as the level of importance for financial goals, while the internal scale is defined as the level of importance for internal factors, such as social or cultural goals. One example of a KPI or focus area that is of high importance for financial goals could be cost per student, while an example of a KPI or focus area that is of high importance for internal goals could be wellbeing of the students.

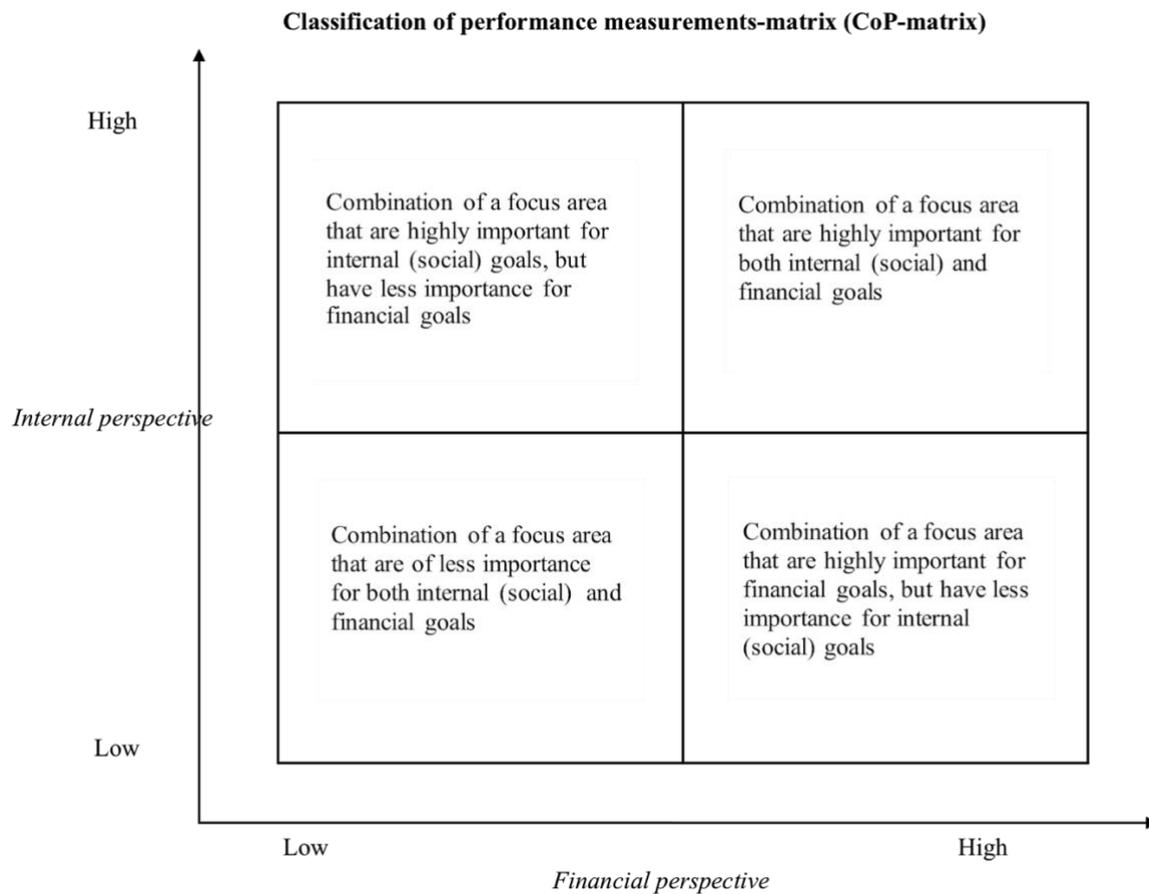


Figure 2 - The CoP-matrix, the model that will be used as a classification tool of KPIs and focus areas

The processes for measuring performance will further be discussed and analysed using the five types of performances; decision-making, output, input, impact and outcome (Kuhlmann, 2010). This will help to understand where the focus lies in the process of performance measuring and what type of performance the chosen schools try to measure. By having predefined types of performance, the performance of each measure can be assessed in relation to the predefined types and the categorisation process becomes easier. The predefined types also make the comparison of performance measuring focus easier, as fewer and more standardised performance types is compared.

4. Methodology and Method

In this chapter the methodology and the methods chosen are described and discussed. In this section the methodology within a qualitative study as well as relevant methods chosen are presented and discussed.

4.1 Research design

This study was conducted as a qualitative, abductive study where performance measuring in the public and private school environment was analysed. Semi-structured interviews were conducted as it allowed for having an open mind to the answers and adopt the questions during the interview. The interviewees were selected using snowball sampling (Bryman & Bell, 2015).

4.1.1 Qualitative, inductive and abductive approach

To answer to the problem formulation, a research design had to be developed. The focus of the study was to compare the focus areas of performance measuring in a private charter and a public school. KPIs should not only measure financial measurements, but also multiple other measures that could be harder to quantify. Therefore, the method of this study was conducted as a qualitative investigation, where people in executive positions from the different schools were selected as a source of information. A qualitative research approach is based on the perspective and interpretations of the researcher. The view explains that there is no single reality, rather multiple realities that are based on the understanding of reality and that the researcher and the subjects investigated are dependent on each other. Hence, the result of the research is dependent on the perception of the researcher and will describe the perceptions of other's interpretations, rather than describe how something really is. In this subjective approach, the importance of credibility is high (Slevitch, 2011). Ways to increase the credibility is to conduct a thorough literature review, but also to choose methods that are well grounded in theory (Denney & Tewksbury, 2013). This study had an inductive oriented strategy as no hypotheses were to be tested. Instead the data gathered from the interviews were linked to existing literature. However, it is hard to be fully inductive, why it is argued that more of an abductive approach was used, where theory and empirical studies were used back and forth in order to answer the research question (Bryman & Bell, 2015).

Within qualitative research the importance of choosing methods for how data should be collected and analysed are of as high importance as for quantitative research. However, the limitations for how data should be gathered are small as long as they are in line with the overall qualitative approach. The important thing with data gathering from this standpoint is that data is collected through interviews with a limited number of key persons. These will give empirical data to build the foundation for the result of this study (Damgaard et al., 2001). Within this study, key persons from respective school were selected and interviewed.

4.1.2 Semi-structured interviews - how to collect data

The interviews were conducted using a semi-structured approach as it allowed for an open mind to the answers and adopt the questions along the interview as the answers were received (Bryman & Bell, 2015). As the qualitative approach is based on interpretations of the researchers it is of the highest importance that the people chosen for interviews are selected with care (Slevitch, 2011). The selected interviewees for this study have executive positions at the respective school in Stockholm, Sweden. This was to ensure their insight in the school's work of performance measuring and the overall strategies as well as having good awareness of the demands from external stakeholders. The selection process was made through snowball sampling.

4.1.3 Sample selection through snowball sampling

Beforehand, it is hard to know how many and which people to interview in order to answer the research question. The sample should not be too small so that the data saturation is put at risk, however it should not be too big and make it hard to make an in-depth analysis (Bryman & Bell, 2015). According to Slevitch (2011) sample size are of less importance when conducting a qualitative study. However, the relevance of choosing the right sample is of as high importance. In this study, snowball sampling was used as the selection process for candidates to interview. This helped to select appropriate interview candidates and to streamline the selection process. The principles behind snowball sampling is that a limited number of key persons (or one key person) that are known to be of relevance for the study are contacted and interviewed at each school. This person will later recommend other persons that are relevant to interview. These persons will further give their opinions on more relevant persons (Bryman & Bell, 2015). In this study, one vice principal at a charter school in Stockholm was be contacted and interviewed. The method was used when selecting the interviewees to represent the public schools. In this case, one person at the education department of Stockholm was initially contacted. The contacted person recommended us contact another employee at the education department who at last recommended us to contact the principal at the selected public school.

4.1.4 Document study

A document study was conducted as a complement to the interviews. This was to further enhance the reliability of the collected data and to minimise personal bias from the interviewees. The documents were used as a foundation to compare if the values of the interviewee aligned with the general values of the school. Further, the interviews and the document worked to complement each other to reduce the risk of important data getting lost. By combining the two methods for data collection, the documents could work as a guide when developing the interview guide as well as the interviews could help to further explain the documents. The documents were found on the schools' websites and the Swedish Schools Inspectorate website. The latest published quality control from the Swedish Schools Inspectorate for the public school

was conducted in 2009 and was left out from the study since it is outdated. As the name of both schools are included in the documents, a direct link to the documents have been left out with respect to anonymity. The documents are presented below in Table 1.

Table 1 - Summary of documents used in the document study.

Name of the document	Short briefing of the document content	Source (In-text reference)	Type of school
Student manual	This document aims to instruct the student on the school's values and work methods. It also contains rules and action plans if the rules are not being followed.	(Student manual, 2018)	Private charter
Equal treatment plan	This document contains an explanation of the responsibility for each actor in the school, for example the principle, teachers and students. It also contains goals, plans for work and measuring as well as follow-up methods. It also contains action plans for ensuring equality in the school.	(ETP, 2018)	Private charter
Quality control 2017	This report is based upon a quality control conducted by the Swedish Schools Inspectorate. The inspection control the education quality, working conditions, target goal fulfilment and follow-up work.	(Quality control, 2017)	Private charter
Prioritised areas 2017	This document presents the 9 highest prioritised areas and goals for the public school in 2017. It also contains basic practises for achieving these goals.	(Prioritised areas, 2017)	Public
Prioritised areas 2018	This document presents the 7 highest prioritised areas and goals. for the public school in 2018. It also contains basic practises for achieving these goals.	(Prioritised areas, 2018)	Public

4.2 Method

The study was conducted using two schools in Stockholm as study objects. They are both approximately about the same size in number of students. One school is a charter school and one is a public school. At the charter school we interviewed a vice principal and at the public school we interviewed a principal. The interviews lasted for about one and a half hour each where we got information about the performance measurement process, the highest prioritised KPIs, as well as the outcome and effects of the performance measuring. Apart from this, more formal interview, the conversation related to further question was handled by email. A questionnaire was conducted before the interviews, but as the interviews was semi-structured, they allowed for discussions beyond the questionnaire. This allowed for a clarification of critical information.

The empirics was divided into three sections; the performance measurement process, the KPIs and the effects of the performance measuring. The process is presented by a graphical visualization in combination with an explanatory text, as seen in *Section 5.2* and *5.3*. The KPIs are listed in a table, in *Section 5.4* and *5.5*. Lastly, the overall effects of the performance measuring is summarised in *Section 5.6*. The interviews were conducted following the same initial questionnaire and afterwards summarised.

The empirics was later analysed using the CoP-model described above, as well as theories from Kuhlman. The CoP-model is more concrete used as a classification tool in order to classify the focus areas of performance measuring between the different schools. The KPIs that are of high importance according to the respective schools are analysed and classified using the CoP model into a specific quadrant. The result of this classification will further be discussed. The theories from Kuhlman will be used in order to analyse and discuss the processes of performance measuring. These will be discussed in relation to if the overall performance measurement process is mostly driven by different perspectives classified by Kuhlman; decision-making, output, input, impact or outcome. These analyses of the empirics gave a combined analysis related to the focus areas of the process of performance measuring in respective school.

4.3 Delimitations with the chosen methodology and the chosen methods

As a qualitative study is not objective (Slevitch, 2011), rather based on the researcher's perception of others point of view, there could be a problem with the replicability of the study. Due to this, it is of highest importance that the study is transparent and the methods are traceable.

How the interviewees are selected is also something that is important to further discuss. The use of snowball sampling is not appropriate to use when the selected sample should be representative for a population (Bryman & Bell, 2015). However, as this study aims to collect information of key persons, it is not aiming to represent a population and hence the snowball sampling method can be seen as appropriate to use in this study. The number of schools chosen are also of importance. As this study only includes two schools, the result of this study is highly dependent on the specific schools chosen and should therefore not be seen as a total generic

study. Meaning that it should not be applied and attributed directly on private high schools and public schools in general. How the KPIs are classified could further be seen as a subjective approach. However, this subjective approach is argued for by conducting a qualitative study, where the result is dependent on the researcher's perception (Slevitch, 2011).

4.4 Research ethics and quality

As the study were conducted as a qualitative study, its credibility and possible error could not be measured using numbers. Instead, the credibility of this study is enhanced by considering the four criteria presented by Yin (2003). These criteria are:

- Construct validity - using correct operational measures for the studied concepts;
- Internal validity - seeking to establish a causal relationship;
- External validity - establish a domain for generalisation;
- Reliability - demonstrating that operations of the case study can be repeated.

The quality of the work was ensured by having these for criteria in mind when constructing and conducting the study. Validity was ensured by selecting appropriate methods when conducting the case study and reviewing literature. As in-depth understanding was needed to answer the research questions, the quality of the case study was enhanced by focusing on a few number of extensive interviews. This made it possible to understand the underlying mechanisms of the performance measuring processes. Further, the selected interviewees held positions as vice principal and principal, respectively. This was important for the credibility of the study as they work with the school's overall values and have a close relationship with external stakeholders of the school. To ensure the internal validity of the study, communication with the interviewees was maintained throughout the work. In the case of unclear information, the interviewee was contacted to further explain the specific part of information. This minimised the risk of misinterpret information given during the interview. When the summary of the information was finished, it was sent to the interviewees for verification and confirmation. This helped to increase the internal validity of the work as the interviews functioned as a foundation for information. Besides improving the validity, it also improved the ethical aspect of the work, as the information related to each individual was approved before publication. Furthermore, the interviewees and schools, since the interviewee is easily tracked by their position, are anonymous in this report with respect for the individual. Revealing this information would not benefit the results of the study, resulting in such an action are seen as unnecessary.

As the study tries to explain the differences of performance measuring between private charter and public schools on a general level rather than specific differences between the investigated schools, attempts to remove local deviation have been made. For example, differences due to size or specific focuses, such as for sports or music, have been handled and performance measures regarding these differences have been left out of the study. This helps to improve the external validity as the study presents results that can be generalised.

The categorisation of the performance measures is a subjective process where the input from the interviews were used for the categorisation process. This reduce the repeatability of the work. To cope with the difficulty of repeating the work, as much data as possible that is of relevance for the categorisation is presented in the report. This makes it possible for the reader to interpret the information themselves and reconstruct the findings. Thereof, the reader can understand how the information have been used throughout the work.

5. Empirics

In this section the data collected from the interviews is presented. The empirics is divided into one section describing the process, one section describing the KPIs, followed by one section presenting the effects of the performance measurement according to the schools evaluated. The interviews were conducted following the same initial framework. The interviews were transcribed, of which summaries are presented in Appendix 1 and 2.

5.1 Interviews

In this section the relevant answers from the interviews are presented. The interview has been translated from Swedish and are summarised in Appendix 1 and 2. They are divided into relevant sections in order to answer the research questions.

Interviews have been conducted with one person of each type of school to enable an in-depth interview to enhance the understanding of the performance measuring process in both charter and public schools. One vice principal with knowledge about performance measuring in a charter school in Stockholm was interviewed. The analysed school has three general theoretical programs; social science, natural science and economy and one program with an overall focus of physical education. The school educates approximately 400 students and employ 35 teachers and one over-head employee. Further, one principal from a public school was interviewed. The public school educated approximately 420 students and employ 41 teachers and 24 employees that works within administration and in the school restaurant.

5.2 The process of performance measuring within the charter school

The first part of the interview focused on performance measuring process, which has been summarised into Figure 3, as below.

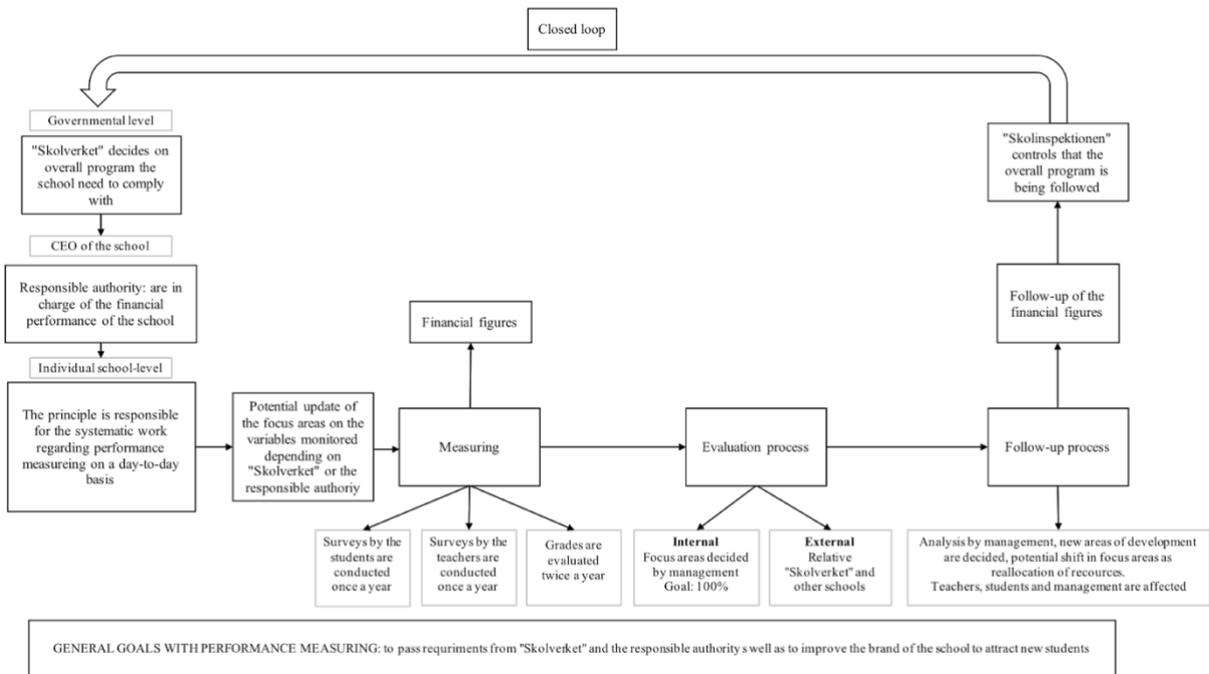


Figure 3 - A graphical summary of the process for performance measuring from the executional power to the follow-up process created based on the interview.

The process of performance measuring for the charter school can be divided into three levels. The governmental level, the responsible authority: CEO-level, and the individual school-level. These levels and their contribution to the performance measuring process are further discussed below.

- Governmental level

At the governmental level, the government through “Skolverket” decides on an overall general program that all schools need to comply with. “Skolinspektionen” is then responsible for controlling that this overall program is being followed. For a charter school, the government act as quality assurance and decides on the overall general focus for all schools, but they do not have anything to do with the work on a day-to-day basis or with the school’s economy. This could also be seen in the quality control conducted by “Skolverket” where the inspection only control that the goals are fulfilled, not how the principle work on a day-to-day basis (Quality control, 2017).

- Responsible authority: CEO-level

For a charter school, the responsible authority can be the CEO of the school (or if the school has a parent company that also is a school, it could be the CEO of that parent company). The responsible authority is responsible for the school’s financial performance. Hence financial performance are being measured and reported to the responsible authority. In theory the responsible authority is in charge and have the ultimate decisional power over both financial and operational matters. However in practice, the school often has a great freedom and big decisional power. This is why the operational decisions often are handled over to the individual school and they become responsible for the operational outcome. On a day-to-day basis, the

school also has some freedom regarding decision-making in financial matters, however financial performance is monitored by the responsible authority and that person are ultimate in charge for the financial outcome of the school. As a charter school are allowed to make a profit and later allocate it as they wish, the responsible authority should act as a representative in administering the stakeholders' wish regarding their intentions with the school. The responsible authority needs to make sure that the school are navigated in a desirable direction with the stakeholder's opinion in mind.

- Individual school level

At the individual school level, the principle is responsible for the day-to-day work with performance measuring. This is also confirmed in the reviewed Equal treatment plan (ETP, 2018). The performance measurements are chosen depending on the overall program decided by "Skolverket" or by focus areas decided by the responsible authority (and in extension, the stakeholder's interests). Apart from that grades and financial figures are used as measures, other measures are conducted, often by using surveys. The surveys are generally including students or teachers and often focus on different aspects improving the wellbeing at the school.

The evaluation process from an internal perspective are done by the management of the school. The ultimate goal is to reach 100% in every performance measure. However, an improvement could still be seen as a move in the right direction. Hence, a positive change compared to previous measures can be seen as a good result. At an external level the evaluation process are made relative the overall program decided by "Skolverket" as well as between other schools to get an understanding of how well the school performs relative its peers.

The follow-up process is made by the management team that initially analyse the results of the measures (ETP, 2018; Quality control, 2017). This analysis could result in new focus areas in performance measuring depending on how well the management think that the school are performing in line with their requirements. Teachers, students and management are affected by this work as it could lead to reallocation of resources and other changes in the operations. The follow-up of the financial figures are handled by the responsible authority (that also represent the stakeholders' interest). "Skolinspektionen" controls that the overall program that "Skolverket" has decided upon is being followed.

General goals for performance measuring are to pass requirements from "Skolverket" and the responsible authority (and hence the stakeholder) as well as to improve the brand of the school to attract new students. As the revenue for a private charter school is dependent on the number of students, the school needs additional students in order to grow.

5.3 The process of performance measuring within the public school

As in the interview with the private charter school, the first part of the interview with the public school was focusing on the performance measuring process. A graphical summary of the performance measuring process is presented in Figure 4 below.

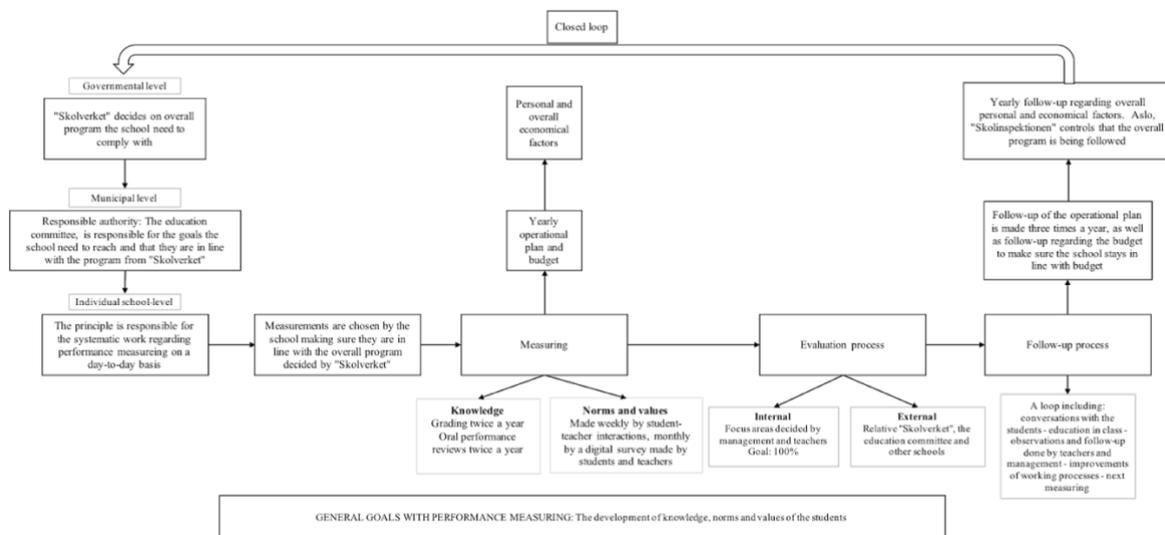


Figure 4 - The process of performance measuring for a public school from the executional power to the follow-up process is created based upon a summary of the interview.

Similar to the process for a private charter school, the performance measurement process for the public school is divided into three levels. However, they differ some and the levels are instead the governmental level, the municipal level, and the individual school-level. These levels and their contribution to the performance measuring process are further presented below.

- **Governmental level**

At the highest level there still is the government through "Skolverket" that decides on the overall program that the school needs to comply with. "Skolinspektionen" is then responsible for controlling that this overall program is being followed. At a governmental level, overall personal and financial factors are measured. The government act as quality assurance and decides on the overall general focus for all schools. However, they do not influence the work on a day-to-day basis or the individual school's economy.

- **The municipal level**

At the public school, an education committee at the municipal act as the responsible authority. They are responsible for that the goals of the individual school are in line with the overall program decided by "Skolverket". The education committee also reviews the operational plan as well as handles and decides on the school's budget. In comparison to the responsible authority for the charter school, the public school has less freedom than the charter school regarding goals and also regarding its economy. A public school, likewise the charter school, is funded by the government that gives a specific amount per student. The financial goal for the public school is however to stay in line with the budget. This is a difference as the financial goal for the private

charter school (depending on its stakeholders) could be to maximize its profit. If the public school would reach a positive result they can save that amount, up until a specific percentage of their budget, in a fund. This fund could be used for competence development of the personnel. However, they cannot reinvest it in the business as the private charter school is able to. The responsible authority is also responsible to control and monitor that the school stays in line with budget.

- Individual school-level

Even if the public school has less decisional power in practice than the private charter school has, the school is still responsible for the day-to-day work with performance measuring where the principle has the ultimate responsibility. The measurements are chosen so that they stay in line with the overall program decided by “Skolverket”.

The measuring process on the school level is divided into two segments to concentrate on knowledge and norms and values. Knowledge is measured through grading twice a year and an oral performance review twice a year. Norms and values are measured weekly by student-teacher interactions and monthly in a digital survey conducted by students and teachers.

At an internal level, the evaluation process is conducted as management and teachers are analysing the answers and depending on the results decides on focus areas. At an external level, the evaluation process is made relative requirements from “Skolverket”, the education committee as well as relative other schools.

The follow-up process can be described by an interactive loop including conversations with the students, education in class, observation by teachers and management, leading to change and improvements in the working process. At a municipal level, the operational plan is reviewed three times a year and the budget are reviewed to make sure the school stays in line with the budget. At a governmental level, “Skolinspektionen” controls that the overall program is being followed.

General goals with performance measuring is to develop the student knowledge, norms and values.

5.4 Key performance indicators chosen by the charter school

In Table 2, the 10 most important performance measurements according to the interviewee are presented. The prioritised performance measurements align with the philosophy and values for the school, presented in the student manual (Student manual, 2018). The measurements are further analysed and put in relation to the CoP-matrix in Chapter 6.

Table 2 - Top 10 performance measurements within a charter school.

Variable name (what are being measured)	How are the measuring executed?	What is the direct aim with measuring this variable?	What is the indirect aim with measuring this variable?	Whom are executing the measuring?	At what interval are the variable measured?	How are the follow-up structured?
Working conditions in the classroom	Monitored in a survey that the students are doing	Increase the working conditions	To increase the wellbeing of the students as well as making new students to choose the school	The students are conducting the study; however, the teachers make sure that they are doing it	Once a year	The results of the survey are monitored in a digital program by the management. Later the answers are discussed with the teachers and students. A common plan for improvements is then created
Employee satisfaction	Monitored in a survey that the teachers are doing	Increase the working conditions	To increase employee retention, making the students achieve greater results	The teachers and other staff	Once a year	The results of the survey are monitored in a digital program by the management. Later the answers are discussed with the teachers. A common plan for improvements is then created
Number of students that fulfil the minimum requirements for pass	Grades	To present for the outer world how good the school is	To attract more student	The results are presented after every ended class a student has taken in a digital program	Once a year	The results of the survey are monitored in a digital program by the management. Later the answers are discussed with the teachers. A common plan for improvements is then created
Amount students feeling safe at school and amount staff believing in student-teacher respect	Monitored in a survey that the teachers and the students are doing	Increase the working conditions	To increase the wellbeing of the students and staff as well as making new students to choose the school	The students and the teachers are conducting the study	Once a year	The results of the survey are monitored in a digital program by the management. Later the answers are discussed with the teachers and students. A common plan for improvements is then created

Variable name (what are being measured)	How are the measuring executed?	What is the direct aim with measuring this variable?	What is the indirect aim with measuring this variable?	Whom are executing the measuring?	At what interval are the variable measured?	How are the follow-up structured?
Number of students that get the information needed in order to increase their grades	Monitored in a survey that the students are doing	Increase the grades, make the students happier	To attract more student	The students are conducting the study; however, the teachers make sure that they are doing it	Once a year	The results of the survey are monitored in a digital program by the management. Later the answers are discussed with the teachers and students. A common plan for improvements is then created
Number of teachers that thinks they are getting enough support to make equal assessments of the educational level of the students	Monitored in a survey that the teachers are doing	Increase the working conditions for the teachers as well as increase the grades and make the students happier	To increase employee satisfaction, making the students achieve greater results	The teachers are conducting the study	Once a year	The results of the survey are monitored in a digital program by the management. Later the answers are discussed with the teachers and students. A common plan for improvements is then created
Number of students that believe that they get enough information and guidance for further studies	Monitored in a survey that the students are doing	Increase the awareness by the students about further education	Increase the number of students that continues to study, increase the reputation of the school and to attract more students	The students are conducting the study	Once a year	The results of the survey are monitored in a digital program by the management. Later the answers are discussed with the teachers and students. A common plan for improvements is then created
Number of students that find the individual performance-related conversations meaningful	Monitored in a survey that the students are doing	Increase the awareness regarding these type of conversations as well as improving them	To help the student achieve better results	The students are conducting the study	Once a year	The results of the survey are monitored in a digital program by the management. Later the answers are discussed with the teachers and students. A common plan for improvements is then created

Variable name (what are being measured)	How are the measuring executed?	What is the direct aim with measuring this variable?	What is the indirect aim with measuring this variable?	Whom are executing the measuring?	At what interval are the variable measured?	How are the follow-up structured?
The number of teachers that believe that the principal is taking responsibility for the follow-up on changes in the working processes	Monitored in a survey that the teachers are doing	Increase the working conditions	To increase the wellbeing of the students and staff as well as making new students to choose the school	The students and the teachers are conducting the study	Once a year	The results of the survey are monitored in a digital program by the management. Later the answers are discussed with the teachers and students. A common plan for improvements is then created
Number of teachers finding the school to be a good place to work	Monitored in a survey that the teachers are doing	Increase the working conditions	To increase the wellbeing of the students and staff as well as making new students to choose the school	The students and the teachers are conducting the study	Once a year	The results of the survey are monitored in a digital program by the management. Later the answers are discussed with the teachers and students. A common plan for improvements is then created

5.5 Key performance indicators chosen by the public school

In Table 3, the 10 most important performance measurements according to the public school interviewee are presented. The measures obtained from the interview corresponds with the measures found in the document presenting the school's prioritised areas (Prioritised areas, 2018; Prioritised areas, 2017). Hence, it can be argued that the priorities of the principle are well aligned with the priorities set for the school. Further, the high awareness of the prioritised measures indicates that performance measuring is part of the principles tasks. The measurements are further analysed and presented in the CoP matrix in Chapter 6.

Table 3 - Top 10 performance measurements within a public school.

Variable name (what are being measured)	How are the measuring executed?	What is the direct aim with measuring this variable?	What is the indirect aim with measuring this variable?	Whom are executing the measuring?	At what interval are the variable measured?	How are the follow-up structured?
Goal achievement in all subjects	Grades and evaluation are collected in a table	To enable a follow-up of the student's development within knowledge	Improve the working processes, follow-up at a governmental and municipal level, creating data for enabling a fair comparison between schools for the parents	Respective teacher is evaluating the student, all teachers are involved in the further analytical work	4 times per year	A loop including: conversations with the students - education in class - observations and follow-up done by teachers - next measuring
Goal achievement in all subjects divided into gender	Grades and evaluation are collected in a table	To see if there are differences between the genders	As above, but also to enable to find new ways of working if there are differences. This is also important regarding the overall work with disrespectful treatment	As above, but also the local student's health services are included as well as the management of the school	4 times per year	A loop including: conversations with the students - education in class - observations and follow-up done by teachers - next measuring
Wellbeing	By using a digital service called Amor	To analyse the students' perception regarding the wellbeing	Lies a foundation for the work with equal treatment	Teachers and students are having daily discussions, the digital survey are conducted by the students	The conversations happen daily, while the survey is conducted once a year	Conversations in group, but also individually

Variable name (what are being measured)	How are the measuring executed?	What is the direct aim with measuring this variable?	What is the indirect aim with measuring this variable?	Whom are executing the measuring?	At what interval are the variable measured?	How are the follow-up structured?
Disrespectful treatment	By using a digital service called Amor, but students are also encouraged to report this behaviour	To discourage disrespectful treatment both in the organisation and between the students and to create a positive working environment	Follow-up at a governmental and municipal level, creating data for enabling a fair comparison between schools for the parent	The person that sees disrespectful treatment should report it. The students are conducting the survey	Reports can be made daily, these are compiled once a month, monthly discussions between the local student´s health services and the teachers are made, the survey are conducted twice a year	Surveys are conducted and observations made by teachers. This has led to increased work with communication both within teachers and other staff, as well as to the students.
Use of language	Observations done by the teachers/management within the classroom	Increase the knowledge of language, to increase the flexibility	This is one of the prioritised areas of improvements	The teachers/management	At a daily basis	Observations done by the teachers/management within the classroom, followed by further related discussions
Use of digital media	Observations done by the teachers/management within the classroom	Increase the knowledge of digital medias and the use of them in the education	This is one of the prioritised areas of improvements. The government will later begin to monitor the digital maturity of a school	The teachers/management	At a daily basis	Observations done by the teachers/management within the classroom, followed by further related discussions
Feedback	Observations done by the teachers/management within the classroom	To improve the feedback between students-teachers-management, to increase the cooperation and create better relationships within the organisation	This is one of the prioritised areas of improvements	The teachers/management	At a daily basis	Observations done by the teachers/management within the classroom, followed by further related discussions both with students, but also with the teachers. Part of the increased work with communication

Variable name (what are being measured)	How are the measuring executed?	What is the direct aim with measuring this variable?	What is the indirect aim with measuring this variable?	Whom are executing the measuring?	At what interval are the variable measured?	How are the follow-up structured?
Evaluation of the assessment system	Observations done by the teachers/management within the classroom	Increase the knowledge of assessment system in order to decide on if the focus area of what is being evaluated should shift	This is one of the prioritised areas of improvements	The teachers/management	At a daily basis	Observations done by the teachers/management within the classroom, followed by further related discussions and if the assessment system does not align with the day-to-day work, the system needs to be changed
Student security	By a student survey	To analyse the students' perception regarding how safe they feel at school	Lies a foundation for the work with every student feeling safe at school and that they are happy	Teachers and students are having daily discussions, the digital survey is conducted by the students	The conversations happen daily, while the survey is conducted once a year	The survey is analysed and further observations done by the teachers/management within the classroom, followed by further related discussions
Working conditions in the classroom	By a student survey	To analyse the students' perception regarding how good they think that the working conditions are in the school	Lies a foundation for the work with every student feeling that they are happy with the working conditions at the school	Teachers and students are having daily discussions, the digital survey are conducted by the students	The conversations happen daily, while the survey is conducted once a year	The survey are analysed and further observations done by the teachers/management within the classroom, followed by further related discussions

5.6 Effects of performance measuring within the charter and public school

Apart from analysing the process and the top 10 KPIs in respective school, a third area of interest was analysed to investigate the effects of performance measuring. Hence questions regarding these effects also was included in the interview. This was included as an addition so that the analysis of the processes and KPIs could be done with a deeper understanding. The below section presents the findings regarding these effects. Appendix 1 and 2 includes the summarised answers from the interviews in the context of each question.

Overall, the performance measuring in the charter school ensures areas of priority, as it lays the groundwork for where resources should be allocated and hence affect the work on a day-to-day basis. The budget is also affected as the financial resources are allocated where needed. The charter school has experienced a lot of positive effects with performance measuring, for example, the working conditions has improved as they developed measurements and started to monitor it. Increased working conditions is, for example, important within the work to attract new students.

For the public school, the performance measuring also ensures the allocation of resources as well as the communication with the students. It affects the day-to-day work in always trying to improve ways of working in order to increase the score of the measured performance. The school work with improving working conditions on a daily basis as well as improving their ways of working. They have seen a lot of improvements connected to the performance measuring, for example reductions of disrespectful behaviours and overall better working conditions. This have indirectly led to better results for the students.

6. Analysis

In this section the research questions will be discussed in relation to the empirics and the model of analysis created. The analysis has been divided into discussing the process of performance measuring within charter schools and public schools separately, followed by a section where the performance measurements are classified.

6.1 Analysis of the performance measuring process in the charter and the public school

The processes of performance measuring are analysed in relation to the five types of performances described by Kuhlman (2010). The processes for performance measuring could be argued to be similar. Both schools select measures, evaluate them and follow them up. What diverge their processes is where the decisional power lies and why the performance measuring is executed. Hence, to make the analysis more concrete the limitation has been made in analysing the overall goal with performance measuring at the respective school in relation to the concepts described by Kuhlman.

The general goals with performance measuring according to the private charter school are:

“To pass requirements from "Skolverket" and the responsible authority s well as to improve the brand of the school to attract new students”

The general goals with performance measuring according to the public school are:

“To increase the development of knowledge, norms and values of the students”

The goals according to the charter school could be argued to focus on the output and outcome as their ultimate goal is to attract new students. A charter school can only grow in terms of revenue if additional students begin at the school as they receive funding per student from the government (Lindgren, 2010; von Greiff, 2010). This argues for their goal of attracting new students to be of the outcome type. The economic growth is an effect of increasing the number of students and is affected by attracting new students. Hence, the goal of attracting new students can be categorised as economic growth from a wider perspective and should be categorised as outcome. The output for a charter school could be argued to be focused on their revenue and goal achieving students, as it affects the schools brand, according to their goals above.

The goals according to the public school could on the other hand be argued to be focused on input and impact as their goals are more cantered around the students’ development and keeping the budget. Most of the goals and measures have an internal focusing on the students’ environment at the school rather than focusing on the students results or the schools reputation. Neither of the processes are focused around decision-making as the ultimate decisions has already been taken by the government.

6.2 Classification of performance indicators chosen by the charter school

The top 10 performance measurements that were presented in Section 5.4 for the charter school have been classified according to their relevance for achieving financial or internal (social or cultural) goals. In the assessment the direct and indirect aim with measuring the indicators has, apart from the variable isolated, been taken into consideration. To create a visual presentation of the result, the scale of the model is customised to asses the KPIs in relation towards each other. Hence the exact value for an individual KPI should not be used for comparison, instead the data should be assessed as a cluster where the measures are evaluated compared to each other.

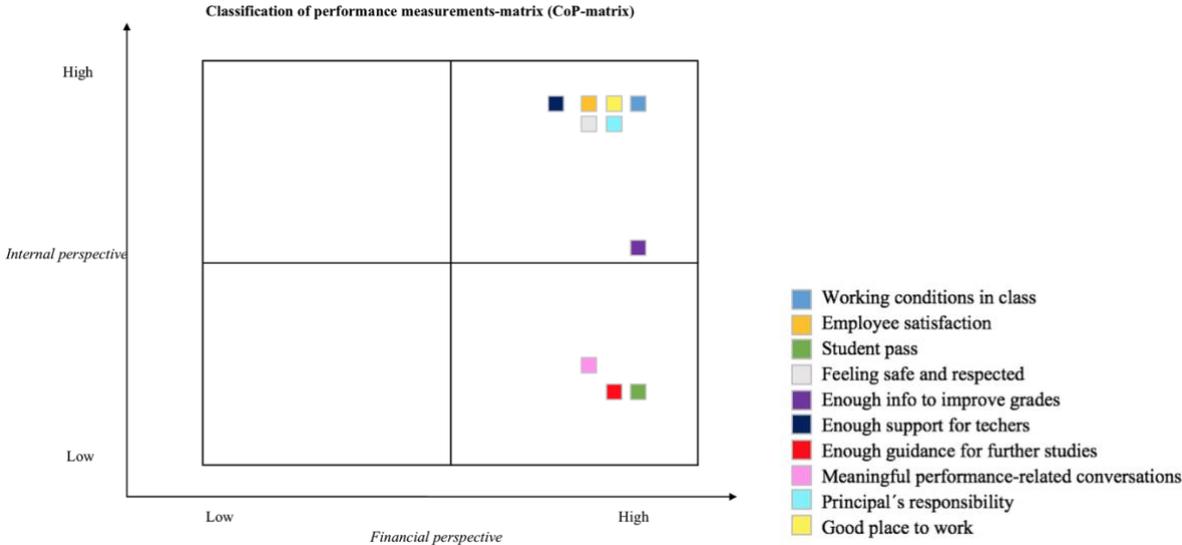


Figure 5 - Top 10 KPIs chosen by the charter school classified using the CoP-matrix.

As this is a qualitative study and hence based on a subjective approach, the classification of the KPIs are based on the perspective and interpretations of the researcher (Slevitch, 2011). This is why this assessment should not be seen as a reality, where the score of each independent measure mirrors the exact reality. Instead the representation should be seen as an overall comparison of the focus area for the measures in total.

With the above in mind, the analysis of the KPIs chosen by the charter school are influence by strong financial goals. The financial goals have s strong impact on the measuring and most of the internal measures can be seen from a multi-dimensional perspective. Thereby, the financial goals influence financial measures like revenue as well as the internal measures such as working conditions. The vice principal explicitly explained that the wellbeing measure is to improve the quality for the students and teachers but also have a financial interest to it as a high wellbeing for the students are likely to attract new students, resulting in higher revenues. The majority of the chosen KPIs have a connection to achieving internal goals. However, from the understanding of the interview and focus of each measure, each of the top KPIs have a strong financial focus to them, hence a high financial score to each of them. This aligns with the theories from Moore (2000) where the private companies often have strategies touching upon several perspectives to improve their competitiveness. Therefore, it can be argued for that

private charter schools need to include several perspectives including both the internal and financial perspective to improve their brand and thereby their competitiveness.

6.3 Classification of performance indicators chosen by the public school

The top 10 performance measurements that were presented in Section 5.5 for the public school have been classified according to their relevance for achieving financial or internal (social or cultural) goals. The aim of the assessment is to direct and indirect categorise the focus of each indicator. Apart from evaluating the measure isolated, it has been compared to the focus of the other measures, to give a more precise categorisation in between the measures. To create a visual presentation of the result, the scale of the model is customised to asses the KPIs in relation towards each other. Hence the exact value for an individual KPI should not be used for comparison, instead the data should be assessed as a cluster where the measures are evaluated compared to each other.

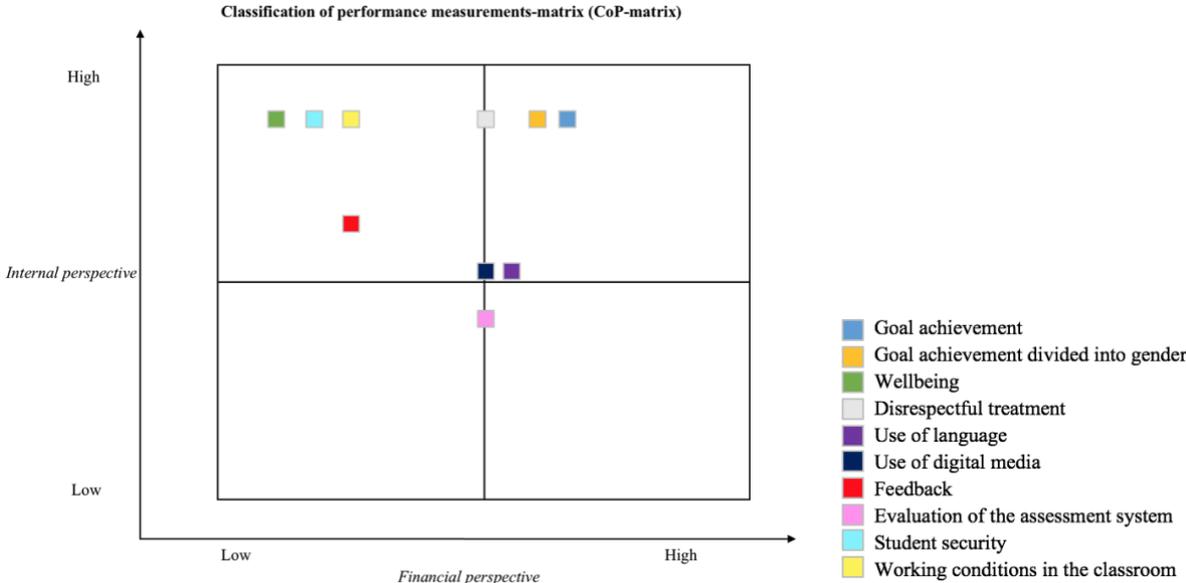


Figure 6 - Top 10 KPIs chosen by the public school classified using the CoP-matrix.

As for the private charter school, the study aims to understand the relationship between the measures and their overall focus, instead of focusing on understanding each of the measures isolated. As the study is subjective, the score of an individual measure is not exact and can differ depending on the person scoring it. Instead of looking at each individual measure, the relationship between them and the overall focus should be investigated, as it is more likely to be accurate and mirror the reality of the investigated school.

With the above in mind, the analysis of the KPIs chosen by the public school could be interpreted by that the focus of their performance measuring are towards the internal factors. Even though a majority of the KPIs are similar to the ones chosen by the charter school, that scored high on importance for both the internal and financial goals, the public school emphasize the internal perspective but lack in the financial perspective. As for the analyses of the charter school, this

also aligns with the theories by Moore (2000), stating that public companies tend to focus more toward delivering social performance rather than financial performance. For example, the public school’s measuring of student wellbeing aims to lay a foundation of working with equal treatment of the students, while leaving out improving the brand to attract new students, as for the private charter school. Comparing the two schools, the focus for the public school lean towards the internal focus rather than the financial focus, in contrary to the charter school.

6.4 Comparison of the classifications

To further understand the overall differences in performance measuring focus of the charter and public school, the top 10 KPIs were combined to find the average focus of each school. The combined focus could then be plotted in the same graph for an easy visual comparison, as seen in Figure 7.

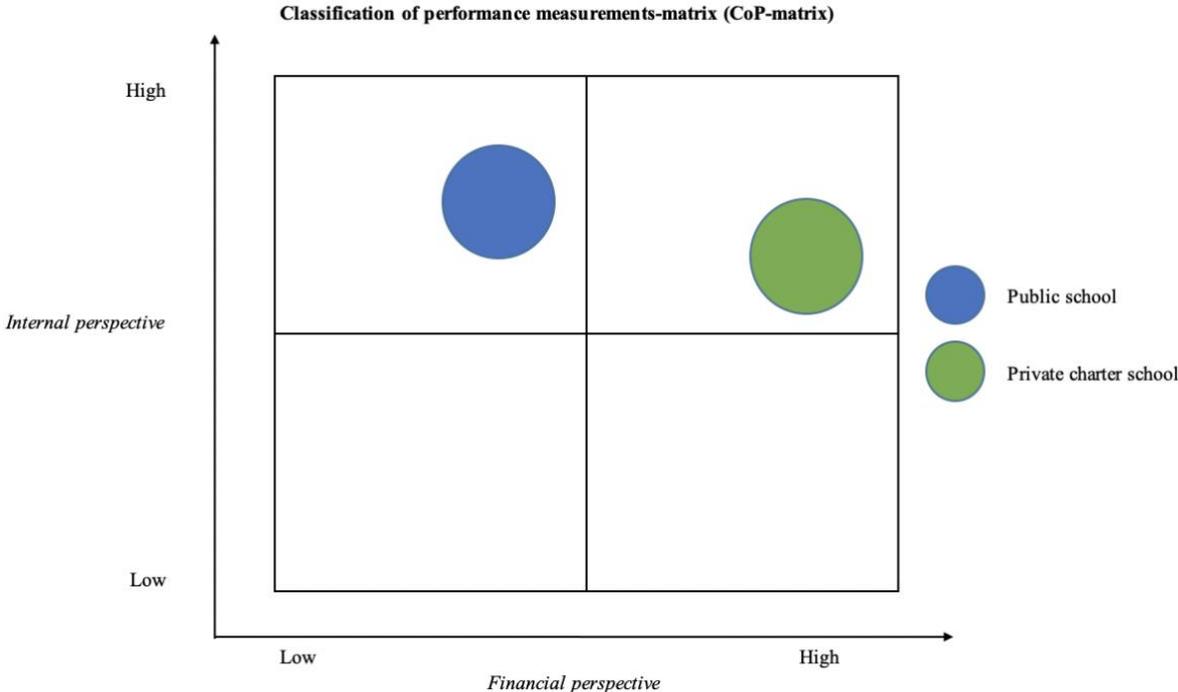


Figure 7 - Visual comparison of the result of the different focus areas.

From a visual comparison of the two different schools, it becomes clear that the internal focus is slightly higher for the public charter school. Meanwhile, the private charter school has a higher rating on the financial scale, where the public school is rated quite low. One major difference between the schools resulting in the different focus areas is how they interpret different measures. The stakeholders of the private charter school put pressure on the principal to cherish the school’s reputation, as this is what attract students. This results in measures such as wellbeing and working conditions tend to focus on both the internal perspective as well as the financial. Further, Moore’s (2000) theories regarding differences in performance measures between public and private companies seems to fit the school environment too. The theories can explain why the schools are similar in their focus towards internal factors and differs in their financial focus. The internal focus is similar as the public school focus on delivering an

social value and the charter school maintains their competitiveness by delivering a high quality education, that is assessed on the internal factors rather than the financial ones. The same phenomena apply to the financial focus, where several internal factor have an underlying financial focus for the charter school whilst the public school still focuses on the social delivery, lowering the financial focus for the public school.

7. Discussion

In this section the results from the analysis are discussed and assessing the studies in relation to previous research and whether the study is confirming, demoting or work as a complement to previous research.

From the analysis, it became clear that both the schools had the same overall requirements that they needed to comply with. There is a difference, as discussed earlier, in how profit is allowed and used (Lindgren, 2010; von Greiff, 2010). However, this study was not able to tie the difference in performance measuring focus to the profit-allowance, even though it is probable the profit-allowance at least is connected to the financial measures. To discover the differences in the school's performance measuring focus, the following research question first had to be answered upon:

RQ 2: How does the process of performance measuring work in the charter and public school?

The performance measuring process look similar for the two types of schools. They are both controlled on a governmental level by regulations and requirements set by "Skolverket". This creates a basic set of measures that each school have in their portfolio of performance measures, simply to cope with these requirements. The performance measuring process also have similarities on the individual school level. This level is in charge of controlling the day-to-day business and the principle of each individual school is in charge. However, differences could be found on the mid-level, the CEO or municipal level. This level differs as the private charter school have the CEO as the stakeholder for this level whilst the public school have the municipal as their stakeholder. Hence, one stakeholder represents the private sector and on the public sector. This revealed a difference since the private sector had more freedom regarding their operational business compared to the public school. The control of the financial measuring process also differed. The financial measuring process was controlled by the CEO-level for the private company while the private company got a budget from the municipal level that the individual school was expected to follow. This aligns with the theories of Flynn (1986) arguing for the private sector being more interested in cutting costs compared to the private sector. This might be the reason for why the financial measuring are more controlled by the private school and the decision-making is done on a higher level.

RQ3: What are the highest prioritised performance measurements in the charter and the public school?

Answered by the prioritised measurements from the empirics, displayed in Table 2 and 3 in Section 5.4 and 5.5.

The above answer to RQ2 and RQ3 helped to answer to the main research question:

RQ 1: What are the main focus areas for performance measuring for a charter school respective a public school and what are the similarities or differences between these focus areas?

The result of the study showed that the schools had different focus regarding their performance measuring process. The private charter school had a higher focus on financial goals when developing their KPIs and the public school's measuring process was more focused towards internal goals. According to Flynn (1986) and Moore (2000) there are a difference between how performance is being measured between the private and public sector. These theories could be confirmed by the study as the main difference between the schools was if the stakeholder represented the public or the private sector. The stakeholders from the private sector put more focus on financial measuring whilst the stakeholders from the public sector focused on measuring the internal and social performance. The theories from Van der Wal et al. (2008) explain that differences in value between the private and public sector is attributed to a specific sector, rather than on a general level. Van der Wal et al. further argues that a business in the private respective public sector in general has similar priorities. The theories would explain why many performance indicators are similar between the two schools. Another argument for the priorities to be similar in the educational sector is that both the charter school as well as the public school is regulated by the same public instance, "Skolverket".

This was confirmed in this study as the schools prioritised and evaluated similar performance measures. Even though their focus of some of the KPIs differed, they were prioritised in a similar way. However, one could also argue for these measures being of general importance for running a school successfully and the difference in focus when evaluating these measures is what really differs. For example, the charter school measured grades with the indirect aim to enhance the school's reputation and attract more students, whilst the public school measured the grades with the indirect aim to enable fair comparison and follow-ups. These indirect aims differ even if the measure is the same. This might be an effect of stakeholder expectation, where private charter schools need to attract students to maintain their revenue and stay in business.

As the prioritised KPIs for the two schools were similar but the focus of the overall measuring differed, it is likely that the same measures can be used to measure different types of performance. Even more likely, by the findings from the interviews, is that the interpretation of the measured data and the expectations from the stakeholders is what affects the focus of performance measuring at the schools. As the charter school has a private actor being part of the financial measuring on the CEO-level, the school has a high financial focus within their measuring process, as commonly among private companies according to Flynn (1986). The public school has public actors throughout all levels of stakeholders. Following the same theories by Flynn (1986) and Moore (2000), this would explain the public school's higher focus on delivering social and internal performance, having a lower focus on financial performance.

This would align with the previous theories of the definition and measuring of performance in the public sector.

Another argument for the KPIs to be similar between the two schools is the rise of New Public Management during the 1980s, related to implementing a way of leading a company within the public sector, applying techniques existing within the private sector (Hood, 1991) laid the groundwork for similar ways of conducting performance measuring. However, it is more likely that there is the general overall program that is decided by the government that all schools need to comply with that result in similar processes regarding performance measuring in the public and in the charter school. Where their focus could be a result of the parties interested and their general goals for the school.

As a summary, it is hard to dement or confirm previous research with this study. However, it could be seen as a complement to previous research by conducting this case study analysing the focus of performance measuring in a public and a charter school.

8. Conclusion

In this section the conclusion is presented. Furthermore, the limitations with the study as well as proposition to future research are also presented.

The result of the study showed that the focus of performance measuring in the private charter school is more concentrated towards financial measuring, where the focus of performance measuring in the public school is more concentrated on internal factors such as the social factors. This study should be viewed upon as a case-study where the performance measuring process in one charter school and one public school has been reviewed and presented. Hence, the study could not be generalised to cover all possible cases of comparing public and charter schools. Instead the study tries to understand the underlying factors that could affect the focus of the two schools.

As discussed throughout the paper, one limitation with this study is that the schools chosen is a limited number and to be able to draw further general conclusions a bigger sample size would be needed. However, as this study showed that there were different focus areas between the chosen study objects, it could be of interest to analyse this further in future research doing a larger study, perhaps making it quantitative instead of qualitative. Another limitation with the study is that the KPIs are classified from the perspective of the researchers. This means that the categorisation of the KPIs are done using a subjective approach. The classification should hence be viewed as a representation of the focus areas, rather than to be analysed in detail.

An additional suggestion to further research is to focus the research around the stakeholders for respective school and what their intentions are. For example, a study could be conducted focusing only on a single charter school, analysing how the intention of the owner are affecting the focus of the performance measuring. By understanding the owner's goal with the school, it would be of interest to understand how the performance measuring is affected. This would further help to understand the role of the private charter school's owner in the work of performance measuring.

Furthermore, if the result of this study is an effect of the differences in how profit is allowed and used between the schools is hard to tell and a possible area for future interesting research.

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Appendix 1

Following is a summary of the interview held with the vice principal at a charter school in Stockholm.

Summary of interview with a vice principal at a charter school in Stockholm

A *What is the general aim of your work with performance measuring?*

The aim with performance measuring is grounded in general demands from the Swedish governmentally controlled unit that are in control of the supervision of schools (sw. "Skolinspektionen"), there are a lot that we as a school need to prove that we do.

B *What does the process of performance measuring look like at your school?*

a- *How are the performance measures being selected?*

There are a lot that are regulated through the Swedish law where "Skolinspektionen" are doing regular inspection to check the quality and to validate that the school follows the Swedish law. After this inspection the focus of the performance measures are being modified if "Skolinspektionen" had some aspects that they would like us to work more with.

b- *More generally, which type of performance measurements are used today?'*

We are measuring a lot! Apart from grades that every student gets within each subject after completion of a course, we have a survey that all students are doing and also a survey that all teachers are doing each year.

c- *How are the answers evaluated?*

i. *Internal*

The management has decided on general goals within every field for the educational year and in the end of each year the performance measurements measured are being analysed. Something is often graded as "good" if it reaches 100 %, but in some cases, we are happy if the surveys are showing improvements from previous year.

One example of this could be:

The measurement "Number of students feeling safe at school" where the ultimate goal is to reach 100 %. However, if the survey is showing i.e. a value of 76 % in the first year, the second year a sub target could be to reach 85 % within this performance measure.

ii. *External*

An external evaluation is made relative the general rules and guidelines from "Skolinspektionen". This is the most distinct as the survey as all student are doing are being performed by every student doing their

second year at high school all across Stockholm. This is something that students can use in order to compare and evaluate the schools.

d- How are the results of the performance measuring being handled?

i. Whom are being affected by the measuring process?

For example, the teachers. But also, the students that in some sense can affect the focus of the school by the result of the student surveys.

e- How are these affected by the result of the performance measuring?

The teachers are affected as the result can have an impact on the general focus of a period of an educational year or longer. As an example, if the results are specifically low within some subject, more resources are focused to that subject. Hence, leading to less resources allocated to other subjects.

f- In general, how are the follow-up process working?

The performance measures are analysed by management and areas of development are created to work with. Both areas to work with the teachers, but also to work with the students.

The effects of performance measuring

A In general, how are measuring of performance affect the overall work within the school?

a- How does measuring of performance affect the work at school?

The measuring of performance ensures areas of priority. An example of this could be that the performance measurement “working conditions” lays a basis for general rules and norms, but also affecting how the education is performed.

b- How are the budget affected?

More resources are allocated where they are needed. An example could be that more teachers are hired within some specific focus area, but less new computers are bought.

c- How does the work with the different performance measures being performed at a daily basis?

As with the example with “working conditions”; all the teachers are helping each other to achieve this, both at class but also in the school common areas.

B Have you monitored any positive effects with measuring performance and if so, what are they?

Yes, we have seen a lot of positive effects with performance measuring. In the same example above, there has been much better “working conditions” for the students as more resources were allocated to handle this matter.

Appendix 2

Following is a summary of the interview held with the principal at a public school in Stockholm.

Summary of interview with a principal at a public school in Stockholm

A What is the general aim of your work with performance measuring?

There are in specific two areas that that are of overall focus areas for performance measuring. These are:

1. The development of knowledge for the students, and
2. The development of norms and values for the students.

B What does the process of performance measuring look like at your school?

a- How are the performance measures being selected?

The Swedish education act decides on an overall program that the school must comply with that decides on goals regarding the student's education within knowledge in specific subjects as well as within norms and values. Within the public education sector, the responsible authority is an education committee that serves in every Swedish municipality. They are also responsible for the goals that the school need to reach and that they are in line with the requirements for the Swedish education act. At the school, the principal is responsible for the systematic work regarding quality assurance on a day-to-day basis, making sure the teachers are working with it as well as the students and are also responsible to inform the parents. The measurements are later decided to follow this steps making sure that they are in line with the overall program decided by the Swedish education act.

b- Who or whom are deciding on this and how often is it revised?

Within the school, the principal is in charge, within the municipal the education committee, and at the highest level the government is responsible for the Swedish education act.

The Government

Are in charge to make a follow-up on formal results such as personal and economic factors yearly.

The municipals

The yearly operational plan conducted by the individual school, is sent to the education committee. These plans are reviewed, and a follow-up is made three times a year. The education committee are making a follow-up on both the processes as well as the formal results described above.

The individual school

The school is in charge of the work with quality assurance on a day-to-day basis. The follow-up is made quarterly. At this quarterly follow-up, the performance indicators that are being assessed are:

- number of students that have passed in respective subject,
- number of students that have passed in respective subject with regard to gender,
- number of students that have passed in all the subjects Swedish, English, and Math and 5 other subjects
- what merit the students have

The follow-up with parents is made by handing out certificates with the respective student's grade twice a year and having an oral performance review of the student with both the parent and student present twice a year.

The follow-up regarding the norms and values are made weekly between the student and the teacher and monthly in a system called Amor regarding the wellbeing of the student.

Conversations regarding the health of the student is made yearly and at a more general level between the teachers and the local student's health services conversations happen monthly.

c- *More generally, which type of performance measurements are used today?*

See, the below table

d- *How are the answers evaluated?*

i. Internal

Data collection and analysis are made by the teachers and the management at the school. After analysis, the potential actions are taken by the teachers.

The ultimate goal is to reach 100% of the students should pass in respective subject, but also a progression is seen as a good result. For all the measurements, in general, above 92% is viewed as a good result, while 100% is exceptional.

The evaluation is made in groups where no teacher is alone of evaluating their results.

The school are evaluating the results within the main subjects in comparison to other schools in the municipal as well as between statistics on a national level.

ii. External:

On an external level, the education committee evaluates the results. The government also evaluates the data to allow comparisons between schools in different municipalities that are made by a number of parties involved. All evaluation is made against the overall program decided by the Swedish education act; its central content, competence demands on the students and the school's value system.

e- *How are the results of the performance measuring being handled?*

i. Whom are being affected of the measuring?

Students and staff

f- How are these affected by the result of the performance measuring?

Supporting actions are taken depending on the results, work processes are changed, the management need to adapt its focus depending on the result, groups could be rearranged.

g- In general, how are the follow-up process working?

The process is divided into different segments and are made between schools, within the city, within the municipal and at a national level.

The effects with performance measuring

A In general, how are measuring of performance affect the overall work within the school?

a- How does measuring of performance affect the work at school?

It affects the allocation of resources at the school, the work processes chosen, as well as the focus and the communication with the student. New ways of organisation might be necessary, with the aim to spread good examples. All subjects during a day are dependent on the performance measuring, as well as breaks.

b- How are the budget affected?

Apart from a private school that has the possibility to decide on its own profit, the goal within a public school is to achieve a spend that equals the revenue, leading to zero profit. There exists a fund where excess can be saved up until a percent of the school's budget that can be used for competence development for the school staff, however these cannot be used within the operational business. If the school chose to use its fund one year, a negative result is planned and has to be confirmed by the education committee.

Often changes can be made in within the internal budget, were the majority of the changes involves the students and staff at the school. There is also a possibility to weigh the budget differently, however a negatively result that was not planned is not good.

c- How does the work with the different performance measures being performed at a daily basis?

It is executed through conversations, digital surveys, observations done by the staff, interviews with students and teachers, and the general cooperation between the staff, student, parents, management and the the local student's health services.

All work with improvements are performed at a daily basis. Within the school, the staff are being educated, and within the operational business the work are performed between colleges, teachers-management and student-teacher.

B Have you monitored any positive effects with measuring performance and if so, what are they?

Yes, the monitoring of competence of the students result in an allocation of resources to where they are needed, as well as changed ways of working. This has resulted in better student results.

To monitor disrespectful manner has led to a better cooperation between the students and the teachers, changed ways of working and an increased focus on creating good relationships within the organisation. Ethical conversations with the students has resulted in a decrease of disrespectful manner between the students. We have also had a workshop regarding wellbeing at the school with both students and teachers that resulted in a more positive work environment. The follow-up process of both the development of knowledge for the students, and the development of norms and values for the student have led to an effect resulted in increased demand for higher staff competence within treatment. It has also lead to an increased demand for talking about communication, which has led to more engaged and motivated teachers which finds their work meaningful.

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