

# **Steering And Control In Two Education Departments**

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Within the accounting literature, management control has been studied from an intra-organisational focus. The emphasis has been on formal control processes that compare actual performance with planned performance within a single organisation. This study considers the control processes between Local Education Authorities (LEAs) and Schools and seeks to extend our knowledge about *inter-organisational* control processes.

Through the Local Management of School (The Education Reform Act 1988) and the more recent Fair Funding Initiative (The School Standards and Framework Act 1998) that devolved funds to schools, a boundary has been created between schools and the Local Education Authorities. Because of school autonomy, it is not possible for the LEAs to use the more formal methods of control to direct school performance. Different mechanisms of control processes are used to reflect the new relationships between schools and LEAs.

This paper reports on empirical findings from two education authorities. It highlights the use of informal control mechanisms by the education departments as they attempt to steer schools.

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