Chapter 53
Performance Measurement Perceptions in Romanian Higher Education

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ABSTRACT

Performance measurement in Romanian higher education is of high interest. On one hand, this topic would be significant because public funding depends on the performance of the universities. On the other hand, when measuring performance, the objectives have to be drafted in order to have a comparison basis with what universities achieved. Starting from these two issues, this chapter provides information regarding performance measurement in Romanian higher education. Thus, the main objective of the chapter consists in finding the perceptions of performance measurement at both top and middle management levels. This study is based on a qualitative case study approach and the authors used interviews as a data collection method. The authors used an interpretive research approach to obtain a deeper understanding of the process. Even if performance is hard to define, the results show that depending on the primary purpose of the universities performance receives a definition. Universities use various types of indicators when are measuring performance.

INTRODUCTION

The performance of public institutions receives an increasing attention in literature and practice. Several researchers (Arnaboldi & Azzone, 2010; Goh, 2012; Van Helden & Reichard, 2013) studied this topic at an international level. A reason for choosing this research topic is the need of showing users that public institutions use the resources in an economical, efficient and effective way. Moreover, public institutions have to be accountable and an important step in doing so is essential to measure performance. In state organizations, performance measurement focuses on the assessment of the value for money (Boland &

Fowler, 2000). As Kristensen, Groszyk, and Bühler (2002) show, value for money is the ratio between the costs and the outcomes. Being accountable and transparent is imperative for the users because entities have to prove the efficiency, economy, and effectiveness. Thus, it is on a national or an international level, the subject receives increasing attention because public institutions receive a part from public funds, as part of different budgets, whether these are local or national.

Another reason for choosing this research topic, involves international recognition. International Public Sector Accounting Standard Board (IPSASB) started to discuss this issue in 2008 and designed a global survey that aimed to identify the similarities and dissimilarities in performance measurement of the public sector entities. The respondents' survey, consisting 250 responses from the worldwide, demonstrate that respondents are much more satisfied with the performance measurement structures. Due to this investigation, IPSASB (2010) started a new project with the primary objective of providing a framework. The paper refers to the design of a system of reporting service performance information in the case of public sector entities developing on a principles-based approach. At the moment, in March 2015, IPSASB published the latest version of Recommended Practice Guide on reporting performance information services

The literature on this topic shows a growing concern (Van Dooren, 2008; Lye, 2004; Halachmi, 2002). Not only the researchers from academia (Boyne, 2003; Neely, 2005; Gray & Hood, 2007) are interested in this topic, and also the practitioners (Ernst & Young, KPMG, Deloitte, PricewaterhouseCooper). Those who are dealing with the concept of performance measurement in the public sector are trying to increase their contribution to the literature and practice. They are not trying only to criticize the implemented and recommended system, but also are giving advices on how to become more effectively and efficiently. Not only practitioners and researchers (Pollitt & Bouckaert, 2000; Brignall & Modell, 2000; Behn, 2003) are investigating this area, but also the interest of public managers increased. In this sense, the authors observe (Neely, Brignall & Modell, 2000; Rantanen, Kulmala, Lönnqvist, & Kujansivu, 2007; Taylor & Baines, 2012) a significant increase in the use of performance measurement tools. The tools implemented in the public sector frequently used in the private sector, as well. The interest of managers in measuring performance is currently on an upward trend, especially because they want and need to provide useful services for citizens.

The paper studies performance measurement of Romanian public universities because this topic is important for stakeholders. In the public sector, the stakeholders or different groups that are using performance information to meet their needs are politicians, public service managers, auditors and regulators, and other interested groups (Jackson, 2011). On one hand, in higher education, top managers are interested in measuring performance because they need to know what changes have to make in order to become more performant or to change what goes in a wrong direction. The students, as the public service users of the university, are interested in the performance measurement of the universities because they want to learn from the best teachers, to attend degree programmes that meet students' needs. On the other hand, the state gives an increasing attention to performance measurement. According to Romanian Law of National Education from 2011, public universities, as part of the public sector, are based financially mainly on the amount received from the state budget. Moreover, public funding depends on the performance of the university. For this type of research, the literature and the studies in this field in Romania are at the beginnings, thus, the authors selected a sample of public universities from Romania. Also, the aim of the research is to define the concept of performance measurement to Romanian context, to find the way in which is measured. Furthermore, another reason for choosing Romanian public universities is driven by the changes that higher education had to face. In the recent years, universities are in a keen

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