

School Heads' Financial Management Skills and their Influence on Teachers' Performance

Jennyfer J. Cusi, PhD¹, Grace M. Abao, PhD² and Susan A. Elbanbuena, MaEd³

¹Jose R. Torres Elementary School, DepEd-Bacolod

²DepEd-Bacolod

³Jose R. Torres Elem. School, DepEd-Bacolod

¹jennyfer.cusi001@deped.gov.ph

²grace.abao001@deped.gov.ph

³susan.elbanbuena001@deped.gov.ph

Abstract

Republic Act 9155 and DepEd Order 55 s. 2008 empower school leaders with authority, responsibility, and accountability, but financial management poses some difficulties that can influence teacher performance and school performance in general. In this context, this descriptive-correlational study analyzed the influence of school heads' financial management skills on teachers' performance as a basis for a developmental plan. Needed data were gathered using a researcher-made instrument that has hurdled the validity and reliability tests and processed using the mean, standard deviation, and t-test. The results showed that planning and budgeting scored at the bottom compared to decision-making and reporting constructs. Additionally, the level of teachers' performance for 2019-2020 was found to be very satisfactory. The data showed no significant difference between school heads' financial management skills when analyzed according to respondents' demographic profiles. In contrast, a significant difference surfaced between the level of teachers' performance when grouped by age and civil status. Subsequent analysis showed school heads' financial management skills do not influence teachers' performance and has provided evidence that teachers can remain better despite limitations in finances and resources in school. These findings call for a holistic financial management program for school heads, total transparency in the budgetary allocation process, and the involvement of stakeholders like teachers, parents, alumni, and student organizations.

Keywords: Educational management, financial management skills, teachers' performance, Negros Occidental, Philippines

Bio-profile:

Jennyfer J. Cusi, Ph.D., is a Public Elementary School Teacher at Jose R. Torres Elementary School, DepEd Bacolod City. She is the school research coordinator.

Grace M. Abao, Ph.D., is a Public Schools District Supervisor in DepEd Bacolod City and a professor at STI-West Negros University.

Susan A. Elbanbuena, MaEd, is a Public Elementary School Teacher at Jose R. Torres Elementary School, DepEd Bacolod. She is the school's English Coordinator.

Introduction

Nature of the Problem

The establishment of the School-Based Management Grant (DepEd Order 55 s. 2008) and Republic Act 9155 granted decision-making and management to school leaders to support schools with authority, responsibility, and accountability. With a given authorization, school leaders are now expected to ensure that the school's finances are planned, organized, delegated, and controlled to meet and respond to its objectives (Espinosa, 2017). To guarantee that it is aligned with its objectives, school leaders must have decisions to make for transparent, efficient, and effective management of resources.

Financial management skills are important in school administration (Shahzad et al., 2019). Financial management skills are the ability to create and manage financial control systems, gather financial data, analyze financial reports, and make effective financial control decisions based on the analysis, with the main goal of providing more with less resource use (Paarima et al., 2021), which leads to increase needed education heads having strong financial management skills (Shahzad et al. 2019).

School heads' financial management has the most influence over the efficacy and success of schools while taking into account daily operations (Atieno & Simatwa, 2012; Brigham & Houston, 2012; Ballada & Ballada, 2012). However, financial management presents a variety of difficulties for school heads', such as poor financial management skills, inability to accurately prepare school financial statements, failure to identify cost fluctuation and pertinent costs, and funding shortages (Ephrahem & Bhoke-Africanus, 2021). Spending more than planned or occasionally not utilizing the amount allotted are two other financial difficulties (Magak, 2013).

Poor financial management of school heads frequently results in a lack of essential resources in schools since funds are not accessible to buy the required textbooks, equipment, and other things. (Sebatane et al 2000; Radzi et al 2018) Principals' underperformance in financial management may be prompted by hiring less qualified accounting staff who keep poor records and fail to follow accounting procedures (Maronga et al. 2013). This frequently results in poor teacher performance, which impacts students. (Fauzi, 2018).

Teachers significantly impact students' progress, especially in terms of the conventional classroom teaching and learning process (Sugita & Takeuchi, 2014). The success of the teacher's performance is influenced by the environment, especially the school, and factors like the school administrator who can encourage and empower teachers to produce a good performance and be able to act as professional teachers, as well as the teachers themselves who can enhance the caliber of their work, are crucial. Despite being a crucial element of education, teacher performance also serves as a measure of educational quality (Ulfathmi et al. 2021).

Objectives

In this study, the influence of school heads' financial management skills on teachers' performance was explored to serve as the basis for a developmental plan. Specifically, this study sought answers to questions on school heads' financial management skills based on planning and budgeting, decision-making, and reporting, and the level of teachers' performance during the School Year 2019-2020. Additionally, this paper also analyzed the significant difference between school heads' financial management skills and the level of teachers' performance when grouped according to the abovementioned variables. Finally, this paper likewise analyzed whether or not a significant relationship exists between the school heads' financial management skills and the level of teachers' performance.

Hypotheses

This study hypothesizes that there is no significant difference between school heads' financial management skills and teachers' performance. It also assumes no significant relationship exists between the School Heads' financial management skills and their teachers' performance.

Theoretical Framework

DepEd schools' operations involve day-to-day activities similar to a business enterprise. Hence, the Business Management Theory concepts can be used as a lens to evaluate school heads' effective and

efficient financial management skills. The Business Management Theory encompasses principles of accounting, operations, investment, and governance, parallel to areas of planning and budgeting, decision-making, and reporting established in this study. The conduct of this investigation using this theory will help design and organize strategies for attaining the highest management level in schools, particularly in managing finances.

Conceptual Framework

Financial management in schools guarantees that school leaders plan, organize, designate, and control the school's finances to accomplish the objectives. It is important in determining how effectively the school is managed or whether it can achieve its goals (Ajaegbo, 2009). Consequently, it highlights the relationship between school financial management as demonstrated in managerial decisions and the monetary assets of education to achieve romance goals (Espinosa, 2017).

As the Philippine government offers for the budgetary needs of the Philippine public schools, the Department of Education specifies the head teachers' role in financial management in the education system (Zarate, 2009). Financial management is related to a principal's skills to manage financial resources to assist teachers in working with stakeholders and practicing instructional competencies to meet the ever-changing needs of the population in general concerning labeled obligations in the school context. They are the chief financial officer who also functions as an educator and the bursar, perform financial management, and programs to achieve academic excellence are implemented in a quality manner (Wheelen & Hunger, 2010).

Principals impact the creation of structures that facilitate teachers' work, that can focus and improve teaching techniques and increase student achievement (Sebastian & Allensworth, 2012; Robinson et al., 2008). Principals are critical in developing and sustaining effective professional development and ensuring that it is guided by a common and coherent framework of teacher and student learning (Youngs & Kings, 2002). These interpretations provide insights into understanding the teachers' performance in financial management skills.

Methodology

Research Design

This study employed a descriptive-correlational research design to determine the relationship between school heads' financial management skills and teachers' performance.

Respondents

The study's respondents were the 307 actively employed public elementary school teachers from seven component schools in a district of a mega Division. Since the total number of respondents is bigger, this paper used stratified random sampling based on Cochran's formula.

Data-Gathering Instruments

After getting the green light the conduct the study, the instrument was distributed to target respondents using the Google Form as a safe route. Those who had difficulties accessing the Google Form were given a softcopy of the instrument via email and the Messenger application. Nonetheless, hard copies were sent to the Principal's Office for safety pick up and return to those with internet connection issues. The questionnaires were gathered after 3 days, and the results were recorded, analyzed, and treated under the stated objectives. The respondents were asked to rate each item using the five-point Likert scale, which contains the following scores: 5– Always; 4– Often; 3– Sometimes; 2– Seldom, and 1– Rarely.

Data-Gathering Instrument

This paper used a 30-item self-made questionnaire for financial management skills focused on planning and budgeting, decision-making, and reporting. The said instrument has hurdled rigorous tests of validity and reliability.

Data Gathering Procedure

The researchers utilized digital platforms, particularly Google Forms and Messenger Apps. The data gathered from the respondents were tallied and tabulated using the appropriate statistical tools. The raw data were transformed into numerical code guided by a coding manual. This allowed computer processing, statistical derivations, and tabular presentation. The Statistical Package for Social Sciences (SPSS) was used in the computer processing of the encoded data.

Ethical Considerations

In conducting the study, research ethics would be taken into account. Since participation is entirely optional, nobody was obligated to be involved. The survey questionnaires in Google Forms were accompanied by a cover letter describing the study's goal and the respondent's consent allowing the researchers to use the gathered data for research purposes. The respondents' identities were kept private, and no monetary compensation was given for answering the survey objectively. It was also affirmed that they were free to cease the activity if they felt that questions upset or offended them. Furthermore, after the completion of the study, the filled-out questionnaires were discarded by deleting the file.

Results and Discussion

Level of School Heads' Financial Management Skills in the Area of Planning and Budgeting, Decision-Making, and Reporting.

Table 1

Level of School Heads' Financial Management Skills based on Planning and Budgeting

Items	Mean	SD	Interpretation
1. Ensures the efficiency to support the school as a whole to focus on its core business.	4.16	0.8881	High Level
2. Formulates a policy framework for the operationalization of the Administrative Services.	4.14	0.9054	High Level
3. Develops and implement administrative policies and guidelines on material resource management.	4.17	0.9163	High Level
4. Formulates the framework to guide the operations of the Procurement Management Service.	4.13	0.9328	High Level
5. Directs all school activities pertaining to procurement planning, purchasing, contract management, and monitoring.	4.19	0.9475	High Level
6. Plans out and implement collectively agreed income-generating projects for the school.	4.08	0.9872	High Level
7. Ensures proper allocation of funds.	4.18	0.9394	High Level
8. Practices transparency in the preparation of school resources.	4.21	0.9235	High Level
9. Collaborates with stakeholders in the selection/preparation of the budget and other resources.	4.17	0.9663	High Level
10. Creates an environment where stakeholders can freely suggest or criticize budget allocations.	4.2	0.9636	High Level
Overall Mean	4.163	0.937	High Level

Table 1 shows the level of school heads' financial management skills in the area of planning and budgeting. Item no. 8, which states "practices transparency in the preparation of school resources," got the highest mean score of 4.21, interpreted as "high level." In contrast, Item no. 6, which states "plans out and

implement collectively agreed income-generating projects for the school" got the lowest mean score of 4.08, interpreted as "high level." The overall mean score is 4.16, interpreted as "high level."

This implies that the respondents are looking up to the ability of School Heads to remain transparent to all parties and stakeholders in the preparation of resources. School heads' financial management has the most influence over the efficacy and success of schools while taking into account daily operations (Atieno & Simatwa, 2012; Brigham & Houston, 2012; Ballada & Ballada, 2012). Resources in schools since funds are not accessible to buy the required textbooks, equipment, and other things. (Sebatane et al 2000; Radzi et al 2018) Principals' underperformance in financial management may be prompted by hiring less qualified accounting staff who keep poor records and fail to follow accounting procedures (Maronga et al. 2013). This frequently results in poor teacher performance, which has an impact on students. (Fauzi, 2018).

Table 2

Level of School Heads' Financial Management Skills based on Decision-Making

Items	Mean	SD	Interpretation
1. Empowers teachers and other officers in sharing resource acquisition responsibilities.	4.16	0.868	High Level
2. Works constructively in accomplishing organizational goals and objectives.	4.22	0.8173	High Level
3. Links with PTA/Stakeholders for other sources of funds.	4.25	0.895	High Level
4. Drives consensus and team ownership of decisions relative to resource acquisition.	4.19	0.903	High Level
5. Consistently tap the school's partners and other stakeholders for additional sources of funds.	4.21	0.9024	High Level
6. Practices ethical and professional conduct in the acquisition of school resources.	4.26	0.823	High Level
7. Is a team leader who consults the team regarding budgeting and resource allocation.	4.21	0.9217	High Level
8. has the ability to decide on important matters and takes responsibility for his/her decision.	4.25	0.8616	High Level
9. Possesses the expertise to enforce strict financial policies such as on-time liquidation, inventory reports, etc.	4.29	0.8533	High Level
10. Leads in the planning of all resource acquisition efforts.	4.26	0.8596	High Level
Overall Mean	4.23	0.8705	High Level

Table 2 shows the level of school heads' financial management skills in the area of decision-making. Item No. 9, which states "possesses the expertise to enforce strict financial policies such as on-time liquidation, inventory reports, etc." got the highest mean score of 4.29, interpreted as "high level," while Item no. 1, which states "empowers teachers and other officers in sharing resource acquisition responsibilities" got the lowest mean score of 4.16, interpreted as "high level." The overall mean score is 4.23, interpreted as "high level."

This implies that the strongest point of School Heads' decision-making skills is the strict and on-time submission of liquidation and inventory reports. Financial management skills are important in school administration (Shahzad et al., 2019). Financial management skills are the ability to create and manage financial control systems, gather financial data, analyze financial reports, and make effective financial control decisions based on the analysis, with the main goal of providing more with less resource use (Paarima et al. 2021), which leads to increase needed education heads having strong financial management skills (Shahzad et al. 2019).

Table 3*Level of School Heads' Financial Management Skills based on Reporting*

Items	Mean	SD	Interpretation
1. Practices transparency in budget allocation.	4.22	0.90604	High Level
2. Publishes the school's financial standing for everyone to see.	4.19	0.88328	High Level
3. Reports annual budgeting and allocation regularly.	4.16	0.85204	High Level
4. Monitors utilization, recording, and reporting of funds.	4.22	0.83351	High Level
5. Maintains clear-cut policies on using and liquidating the school's MOOE.	4.23	0.8784	High Level
6. Allows the public to see annual school spending.	4.19	0.87863	High Level
7. Works well with external auditors and reports audit results.	4.18	0.89895	High Level
8. Practices transparency in reporting school donations and other goods received from donors.	4.23	0.86311	High Level
9. Allows parents, teachers, and other stakeholders to openly see and participate in allocating school resources.	4.16	0.93121	High Level
10. Provides guidelines to all departments on how to submit compliance reports (involving financial matters).	4.19	0.86986	High Level
Overall Mean	4.2	0.8795	High Level

Table 3 shows the level of School Heads' financial management skills in the area of reporting. Item nos. 5 and 8, which state "maintains clear cut policies on the use and liquidation of the school's MOOE" and "practices transparency in reporting school donations and other goods received from donors," got the highest mean score of 4.23, interpreted as "high level," during Item Nos. 3 and 9, which state "reports annual budgeting and allocation regularly" and "allows parents, teachers and other stakeholders to openly see and participate in allocating school resources," got the lowest mean score of 4.16, interpreted as "high level." The overall mean score is 4.20, interpreted as "high level."

School-based management is one of the most challenging tasks as far as human resource development is concerned. As a manager, the School Head must be able to balance the competing requirements of school improvements, teachers' development, and the provision of quality teaching and learning process. Principals impact the creation of structures that facilitate teachers' work, that can focus and improve teaching techniques and increase student achievement (Sebastian & Allensworth, 2012; Robinson et al., 2008). Principals are critical in developing and sustaining effective professional development and ensuring that it is guided by a common and coherent framework of teacher and student learning (Youngs & Kings, 2002).

Level of Teachers' Performance during the School Year 2019 – 2020 when Grouped according to Age and Civil Status

Table 4*Level of Teachers' Performance during the School Year 2019–2020 when grouped according to Selected Variables*

Variables	Categories	Mean	Interpretation
Age	Junior	4.24	Very Satisfactory
	Senior	4.35	Very Satisfactory
Civil Status	Single	4.30	Very Satisfactory
	Married	4.29	Very Satisfactory

Table 4 shows the level of teachers’ performance during the School Year 2019 – 2020 when they are grouped according to the variables. According to age, the younger group obtained a mean score of 4.24 and 4.35 for the older group. Both were interpreted as "very satisfactory." According to civil status, the single group obtained a mean score of 4.30 and 4.29 for the older group. Both were interpreted as "very satisfactory."

The table reveals that most of the older respondents performed better than the rest of the respondents. This can be attributed to older teachers being more experienced and knowledgeable in school operations, academically or otherwise. Older teachers have the usual capacity to use what's available in school as resources, whereas the younger ones have higher tendencies to demand a little. Melnick and Meister (2018) agreed with the findings of the study. They compared new and older teachers in terms of concerns and performance.

Table 5
Difference between the Levels of School Heads’ Financial Management Skills when Grouped according to Selected Variables

Area	Variables	Categories	Mean Rank	U-value	Alpha	P-value	Significance
Planning and Budgeting	Age	Junior	84.99	3569	0.05	0.788	Not Significant
		Senior	87.00				
	Civil Status	Single	84.40	2945		0.783	Not Significant
		Married	86.66				
Decision Making	Age	Junior	84.51	3528	0.05	0.691	Not Significant
		Senior	87.48				
	Civil Status	Single	80.04	2727		0.305	Not Significant
		Married	88.46				
Reporting	Age	Junior	81.85	3302	0.05	0.267	Not Significant
		Senior	90.10				
	Civil Status	Single	83.44	2897		0.658	Not Significant
		Married	87.06				

Table 5 shows the difference between the school heads financial management skills levels when grouped and compared according to the selected variables. For age, the computed U-value is 3569.00, and the p-value is 0.788; when evaluated according to civil status, the computed U-value is 2954.00, and the p-value is 0.783. Both are higher than the 0.05 level of significance, interpreted as "not significant." The study reveals that the respondents have a higher regard for the planning and budgeting skills of the School Heads. Despite some identified low-point, the respondents were resolved to believe that their school heads are good planners and good budget planners. The result further implied that age and civil status do not significantly affect the school heads' financial management in planning and budgeting. Other traits and interpersonal skills are essential to the mindset of successful and innovative leaders. Most, if not all, of them can be fostered, nurtured, and taught (Aglío, 2018).

In terms of age, the computed U-value is 3528.00, and the p-value is 0.69. While on civil status, the computed U-value is 2727.00, and the p-value is 0.305. Both are higher than the 0.05 level of significance and are interpreted as "not significant. This means that the respondents highly agreed with the decision-making skills of their school heads. The table reveals that the teachers have the same higher shared

opinion. Thus, there are no significant differences in the preceding result. This can be attributed to the fact that School Heads are considered the best influencers in any school situation. The result implies that age and civil status do not significantly affect the school heads' financial management in the area of decision-making. The milieu of a school leader revolves around many important stakeholders: students, teachers, staff, parents, and community members. The head of the school should have clear and enlightened leadership to realize the school's goals. Good leadership encourages schools to prepare successfully and motivates them (Panol, 2020).

In the area reporting, the U-value of 3302.00 and the p-value is 0.267 were computed for age, while for civil status, the computed U-value is 2897.00, and the p-value is 0.658. Both are higher than the 0.05 level of significance and are interpreted as "not significant." Thus, the hypothesis that "there is no significant difference between the levels of school heads' financial management skills in the area of reporting when they are grouped and compared according to age and civil status" is, therefore, "accepted."

As a manager, the School Head must balance the competing requirements of school improvements, teachers' development, and the provision of quality teaching and learning process. As an integral part of the education system, the school head must be able to adjust to the needs and expectations of stakeholders. The school head must continuously improve to meet the divergent and changing demands of learners, teachers, and stakeholders. To face up to these challenges, timely and correct information must be on hand to enable the school head to make the right and relevant decisions that will facilitate appropriate managerial actions. Hence, the School Monitoring and Evaluation System (Vanasouk, et al., 2015).

Table 6

Difference between the Levels of Teachers' Performance when Grouped according to Selected Variables

Variables	Categories	Mean Rank	U-value	Level of Significance	p-value	Significance
Age	Junior	71.43	2416.50	0.05	0.000	Significant
	Senior	100.40				
Civil Status	Single	86.53	2998.50		0.928	Not Significant
	Married	85.78				

Table 6 shows the difference between the teachers' performance levels when grouped and compared according to the selected variables. When grouped and compared according to age, the computed U-value is 2416.50, and the p-value is 0.000; it is lower than the 0.05 level of significance, interpreted as "significant." Thus, the hypothesis that states "there is no significant difference between the levels of teachers' performance when they are grouped and compared according to age" is, therefore, "rejected."

When grouped and compared according to civil status, the computed U-value is 2998.50, and the p-value is 0.928; it is higher than the 0.05 level of significance, interpreted as "not significant." The results show that the performance of the teachers is statistically of the same level. Despite the fact that older respondents performed a little bit higher, all groups appeared to have very satisfactory performance. This means that when all parameters and metrics relative to School Heads' performance are high, teachers tend to perform very satisfactorily.

Ampofo (2019) disagreed with the results of this study. The study found that school heads allocated very little time to the supervision of lesson planning and delivery of teachers. The study established school heads' lesson planning and delivery supervision. Had a significant influence on teacher role performance.

Relationship between the Level of School Heads' Financial Management Skills and Teachers' Performance

The ensuing analysis between the school heads' financial management skills and teachers' performance obtained a computed rho-value of 0.139 and a p -value of 0.070, which is higher than the 0.05 level of significance and is therefore interpreted as "not significant." In simple terms, school heads' financial management skills do not significantly influence the teachers' performance.

Conclusions

Budgeting and planning have always been deemed essential tools for managerial control in any organization, including schools. They are essential for establishing control as a major function of school management. Hence, it is rather quite remarkable that this paper showed planning and budgeting as concerns compared to other constructs of decision-making and reporting. What proved positive, though, was teachers' very satisfactory level of performance for 2019-2020. Based on respondents' demographic profiles, school heads' financial management skills did not significantly differ except on age and civil status groupings. It also showed that school heads' financial management skills did not have an influence on teachers' performance. These findings call for a holistic financial management program for school heads, full transparency in the budgetary allocation process, and the involvement of stakeholders like teachers, parents, alumni, and student organizations to further enhance school growth.

References

- Agljo, J. (2018). 10 (Interpersonal) Traits of Innovative School Leaders. <https://www.gettingsmart.com/2018/10/10-interpersonal-traits-of-innovative-school-leaders/>
- Amos, O. (2021). Effectiveness of School Heads' Financial Management Skills in Provision of Quality Education in Secondary School. *International Journal of Education and Research*, 9(3), page range.
- Atieno, M. E., & Simatwa, E. M. (2012). Challenges faced by newly appointed principals in the management of public secondary schools in Bondo district, Kenya: An analytical study. *Educational Research*, 3(4), 388-401.
- Ballada, W. & Ballada, S. (2012). *Basic Accounting-Made Easy: 17th Edition. Philippines: Made Easy Books.*
- Brigham, E., & Houston, J. (2012). *Fundamentals of financial management: Philippines: MG Reprographics.*
- Dayton, D. (2021). The Importance of a Principal as a Communicator. *Work and Business Management Chronicle.*
- Dewi, K. (2019). Role of the Head of School in Conflict Management in the Industrial 4.0 Revolution. *Proceedings of the 4th International Conference on Education and Management (COEMA 2019). Advances in Social Science, Education and Humanities Research, volume 381.*
- Dos, I. & Savas, A. (2016). Elementary School Administrators and Their Roles in the Context of Effective Schools. *SAGE Open Journal*. <https://journals.sagepub.com/doi/full/10.1177/2158244014567400>
- Ephrahem, G., & Bhoke-Africanus, A. (2021). Effectiveness of school heads' financial management skills in the provision of quality education in secondary school. *International Journal of Education and Research*, 9(3).
- Espinosa, F. M. (2017). FINANCIAL MANAGEMENT PRACTICES OF SCHOOL HEADS: TEACHERS' PERSPECTIVES. *Skyline Business Journal*, 13(1).
- Fati, E. (2015). Head Masters' Leadership Style and Secondary School Teachers' Job Performance in Two Selected Senior High Schools in the Central Tongu District in the Volta Region. Published online by academia.edu https://www.academia.edu/35948830/HEADMASTERS_LEADERSHIP_STYLES_AND_SECONDAARY_SCHOOL_TEACHERS_JOB_PERFORMANCE_IN_TWO_SELECTED_SENIOR_HIGH_SCHOOLS_IN_THE_CENTRAL_TONGU_DISTRICT_IN_THE_VOLTA_REGION

- Fauzi, M. (2018). *Principal's managerial skill in improving teachers' performance* (Doctoral dissertation, Universitas Mataram).
- Justice, M. (2018). The Relationship between Administrator Interpersonal Skills and School Climate, Student Learning, and Teacher Retention. Dissertation, Gardner-Webb University.
- Kambeya, N. (2017). Georgia Teachers' Perceptions of Principals' Interpersonal Communication Skills as They Relate to Teacher Performance. Digital Commons at Georgia Southern University.
- Magak, E. O. (2013). Challenges Facing Head Teachers In Financial Management In Public Secondary Schools: A Case Of Kisumu East District Kenya (Doctoral dissertation, University of Nairobi.).
- Maronga, E., Weda, C. W., & Kengere, D. O. (2013). An investigation on the influence of government financial management on Kenyan public secondary schools: A case of Sameta Division. *International Journal of Scientific & Technology Research*, 2(9), 96-101.
- Nwafukwa, P. (2016). Financial Management Skills Required of Principals for the Implementation of the Universal Basic Education Programme in Junior Secondary Schools in Ebonyi State Of Nigeria. *International Journal of Education, Learning and Development. European Centre for Research Training and Development. Vol.3, No.5, Pp.31-37.*
- Paarima, Y., K, A. A., & Ofei, A. M. A. (2021). Financial management skills of nurse managers in the Eastern region of Ghana. *International Journal of Africa Nursing Sciences*, 14, 100269.
- Panol, R, et al. (2020). School Heads' Interpersonal, Leadership, and Supervisory Skills in Narra School Districts, Palawan, Philippines. *International Journal of Programmable Device Circuits and Systems. Vol. 12, No. 11-12.*
- Pepito, G. & Acibar, L. (2019). School-Based Management and Performance of Public Elementary School Heads: Basis for Technical Assistance Plan. *International Journal of Innovation and Research in Educational Sciences. Volume 6, Issue 1, ISSN (Online): 2349-5219*
- Radzi, N. M., Ghani, M. F. A., Siraj, S., & Afshari, M. (2018). Financial Decentralization in Malaysian Schools: Strategies for Effective Implementation. *MOJES: Malaysian Online Journal of Educational Sciences*, 1(3), 20-32.
- Raptou, E. (2017). Communication as an Educational Skill in School Units of the 21st Century: A Survey Research. *Asian Education Studies. Vol. 2, No. 2*
- Rodriguez, S. (2016). The Supervisory Skills of Public Elementary School Principals in the District of Rodriguez I and the Division of Rizal. A Graduate Thesis Presented to the University of Rizal System. Masters' thesis in Educational Management.
- Rowicki, M. (2017). Communication Skills for Educational Administrators. U.S. Department of Education. Educational Resources Information Center.
- Sebatane, E. M., Ambrose, D. P., Molise, M. K., Mothibeli, A., Motlomelo, S. T., Nenty, H. J., & Ntoi, V. M. (2000). Review of Education Sector Analysis in Lesotho 1978-1999. Paris: Working Group on Education Sector Analysis UNESCO.
- Shahzad, M. A., Kashif, N. U., & Ali, M. Q. (2019). Financial Managerial Skills of Head and Accelerated Secondary Schools Performance in District Sahiwal. *Global Regional Review*, 4(2), 272-279.
- Shanka, Engdawork. (2017). Conflict Management and Resolution Strategies between Teachers and School Leaders in Primary Schools of Wolaita Zone, Ethiopia. *Journal of Education and Practice. Vol.8, No.4, 2017*
- Sims, W. (2016). Similarities and Differences in Decision-Making Processes and Practices Among Elementary School Principals in Program Improvement Year 1, Year 3 and Year 5 Schools. University of California, Berkeley.
- Sugita McEown, M., & Takeuchi, O. (2014). Motivational strategies in EFL classrooms: How do teachers impact students' motivation?. *Innovation in Language Learning and Teaching*, 8(1), 20-38.
- Tampan, I. (2016). Interpersonal, Leadership and Supervisory Skills of the Administrators of the Cluster A Schools of the Diocese of Butuan, Mindanao, Philippines. *SMCC Higher Education Research Journal. Vol. 2, No. 1*
- Tyler, D. (2016). Communication behaviors of principals at high performing Title I elementary schools in Virginia: School leaders, communication, and transformative efforts. *Creighton Journal of Interdisciplinary Leadership. Vol. 2, No. 2, November 2016, pp. 2 - 16*

- Tancinco, N. (2016). Conflict Management Skills of School Administrators in State Universities of Eastern Visayas. *International Journal of Engineering Sciences & Research Technology*. Vol. 5, No. 7.
- Tingley, S. (2020). Dealing with Conflicts in School: Advice from a Former Principal. Western Governors University. USA.
- Tyler, D. (2016). Communication behaviors of principals at high performing Title I elementary schools in Virginia: School leaders, communication, and transformative efforts
- Ulfathmi, U., Arafat, Y., & Setiawan, A. A. (2021). The Influence of Principal Leadership and Work Motivation on Teacher Performance. *Journal of Social Work and Science Education*, 2(2), 160-168.
- Wahed, M. (2015). Effective Communication of Urban and Rural School Leaders. Effective Communication of School Leaders. The American University in Cairo
- Wenceslao, A. (2018). Leadership Capabilities, Management Competence and Performance of Elementary Public Administrators. *International Journal of Innovation and Research in Educational Sciences*. Volume 5, Issue 3, Pp. 2349–5219.