

## **Planning in Non-Public HEIs in Poland**

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*Operating as they are on the contemporary difficult and dynamic market, non-public higher education institutions (HEIs) should strive to ensure suitable conditions for a continuous furthering of their educational mission. The above need for stabilisation requires that non-public HEIs, which represent a specific type of organisation, develop certain early warning mechanisms that will contribute to increasing the efficiency of their management. The control of planning plays a very important role in the above process. In order to cast some light on the above topic, empirical studies aimed at verifying and evaluating the scope of application of controlling planning in non-public HEIs in Poland were conducted. This publication - the author's research result - may serve both as a recommendation or as pieces of advice for HEIs managing bodies and as a source of information for further studies in the adaptation of the tools used, until now, in other sectors of the economy for the management of education industry units.*

**JEL Codes:** E37, G17 and I23

### **1. Introduction**

Planning is a recurring process divided into phases and stages. According to Kuc (2006), it is a “thought process involving conscious setting of operating directions, definition of goals and ways of their accomplishment as well as taking decisions (making choices) in reliance on facts and well thought-out judgments”. As part of the above process, HEI management members, as well as controllers serving as their support, search for optimum solutions to accomplish the goals of the institution. This study was carried out to show the role of planning in non-public HEIs in Poland. It presents findings based on literature studies made in this area and is supported by the presentation of the author’s research results. It may serve both as a recommendation or pieces of advice for HEIs authorities and as a source of information for further studies.

The presented publication is part of a bigger survey which is, yet, the first of such publication in Poland which addresses the subject of control in non-public HEIs so comprehensively. The reason being that the publishing market has been dominated by literature, which, in majority of cases, describes particular areas of the application of controlling, usually in productive or service-sector entities, as well as banks. On the other hand, the works devoted to non-public HEIs which have so far been published focus primarily on human resources management, marketing or on economic and legal aspects of the functioning of the non-public HEI sector. For these reasons, this work is an analysis of controlling planning solutions used in non-public HEIs in Poland. Moreover, this subject matter finds its justification in the necessity to increase the effectiveness of the non-public HEI finance management, owing to the changes which

have been taking place in the Polish education market over the last several years. Including a planning-based management concept in the non-public HEI management is therefore believed

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to be much needed. Therefore, this publication attempts to present and organize the up-to-date state of knowledge on controlling planning in the management of the non-public HEIs. Considering the above mentioned assertions, the basic objectives of this work is to characterize and assess the control of planning in selected non-public HEIs based in Poland, examine its awareness among the managers of the non-public HEI and those in charge of its finances while examining and also assessing the extent to which planning solutions are being used in the non-public HEI management process, whether these are up-to-date.

This article is divided into two parts. The first one is of a review and introductory nature. It presents in-depth literature review and offers an insight into the idea of control of planning as the proposed management method for the non-public HEI. The second part is of an empirical nature and is devoted to the planning solutions implemented in the non-public HEIs in Poland. The results of the empirical studies conducted in the non-public HEIs based in Poland are included.

## 2. Literature Review

Planning within a HEI may be conducted in the following ways:

- **Top-down:** Goals set by the top management (HEI governing bodies) are disaggregated into plans at lower organisational levels;
- **Bottom-up:** Goals set by the management of individual organisational units are aggregated and verified at higher management levels;
- **Interactively:** Goals and plans are formulated by negotiations; it is a combination of top-down and bottom-up planning.

Quoting Kuc (2006), planning may be broken down into the following six **stages (phases)**:

1. Definition of goals;
2. Evaluation of external and internal situation (conditions);
3. Defining the procedure (goals, timeframe and persons responsible for implementation);
4. Assigning of responsibility and rights;
5. Checking the possibilities of implementing the plan;
6. Verification of the necessary resources.

Depending on the option selected, plans may be based on data from previous periods, analyses of the resources at hand, market research or other elements (for example, experience and knowledge of HEI employees). However, it should be remembered that planning should be a flexible process and it should respond to the changes both within the institution and in its close and more distant environment. That is why the goals set at the strategic planning stage should be taken into account and verified during operational planning (Romanowska, 2009) . The characteristic features of both types of planning are shown in Table 1.

## Janczyk-Strzała

**Table 1: Strategic and operational planning**

Property	Planning	
	strategic	operational
<b>Time horizon</b>	Long-term	Below 1 year
<b>Source of information</b>	HEI mission and vision	Strategic plans
<b>Task</b>	Implementation of HEI mission and vision	Adding more detail to and implementation of strategic goals
<b>Sample goals</b>	- to gain new/ increase the existing market share - to develop new products	- to increase sales; - to rationalize costs; - to ensure profitability of study programmes offered;
<b>Sample instruments</b>	- portfolio analysis, - competition analysis; - analysis of strengths and weaknesses; - experience curve.	- bottleneck analysis; - investment account methods; - break-even analysis;
<b>Goal</b>	To ensure continued existence or development of the HEI	To control profit.

Source: own study.

Much significance is attached to planning in public HEIs in, among others, Great Britain, Turkey (Akyel, KorkusuzPolat and Arslankaya, 2012) and Tanzania, where a multivariate rolling wave planning is used. The above countries have regulations imposing on public HEIs a duty to prepare and publish their strategic plans. For example, at the University of York, the Planning Office works with academic and other departments, supporting the development of medium-term planning. The aim of medium-term planning is to give departments a greater autonomy over their planning and budgeting while ensuring that the University as a whole remains financially sustainable. Departments are supported by a dedicated planning employee (so-called management accountant) with specialist support from other areas (for example, student recruitment or HR). Activity against each department's plans is monitored through monthly financial reports and meetings with the planning contact and management accountant, to ensure that departments are supported throughout the year (<http://www.york...>). About more about five-year rolling planning at the Dar-es-Salaam Univeristy in Tanzania read in Luhanga (2010). The special role of strategic planning for HEIs was also stressed in their research by M.H. Yarmohammadian, A.A. Foroughi Abari, B.Shahtalebi, M.Fooladvand, S.Shahtalebi and P. Najafi (2011). They pointed out to the benefits expected to be achieved in the process of implementation of a strategic planning model (and its translation into operational plans) at the Islamic Azad University in Iran, listing the following:

- Systematic approach to unification of all planning efforts across the institution.
- Quality improvement through ensuring an appropriate quality of action taken and programmes implemented.
- An instrument for business process reengineering.

## Janczyk-Strzała

- A training tool to educate all staff (academic as well as non-academic) laying emphasis on learning and growth, internal business processes as well as customer and financial measures.
- A communication tool to translate strategy of top managers to lower levels of management and participatory management.
- A tool to monitor and evaluate key control indicators, formative or summative.
- A tool to manage unwanted tradeoffs and correct unimportant action plans.
- A goal deployment approach for driving strategic goals down through the organization.

In the opinion of the author, the conclusions presented by the researchers are also relevant for non-public HEIs in Poland.

The strategy of a non-public higher education institution is the starting point for the development of its plans. Strategy serves as a basis for the preparation of the revenue plan. The scope of the revenue plan includes revenues from teaching (taking into account combined enrolment in individual departments /modes of study, amount of the tuition paid) as well as from other sources (for example, from research activity, renting activity and financing received from external sources). Sectional budgets may be prepared once the financial capabilities of a HEI included in its revenue plan are known. The form of the sectional budgets depends mainly on the school's organisational structure and on the cost of the reporting method used. In line with the view of A. Ćwiąkała-Małys, it is recommended for non-public HEIs to use the functional classification of costs (by cost centre) in which costs are classified as follows:

- Cost of teaching:
  - costs of individual primary organisational units (for example, departments),
  - costs of library,
  - costs of PE college,
  - costs of foreign languages teaching college,
  - departmental costs (for example, operating costs of deans' offices),
  - overheads;
- R&D costs:
  - costs of statutory activities,
  - costs of research grants,
  - costs of administration of research activity:
- Costs of auxiliary activities:
  - costs of administration,
  - costs of promotion,
  - costs of accounting.

Obviously, each non-public HEI may modify the above list by adding more items or by adjusting the list to suit its specific needs. The approved cost structure serves as a basis for sectional budgets of individual organisational units of the HEI. A sample budgeting process in a non-public HEI is shown in Figure 1.

A number of **obstacles** may be encountered during the plan implementation process, such as:

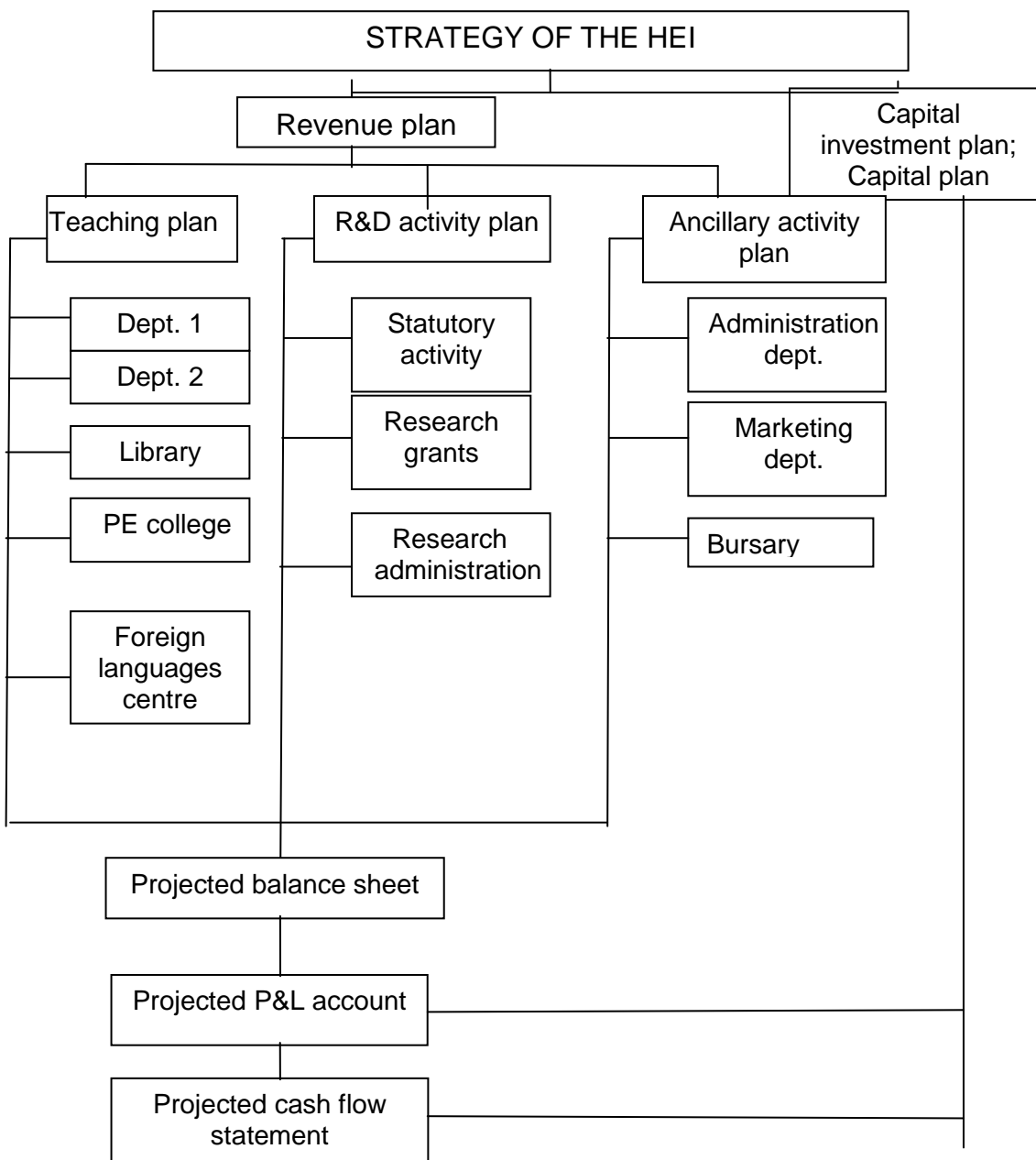
- Discrepancies/ incongruities between strategic and operational plans;
- Invariability, fossilization of strategic plans (failure to take into account the changes taking place);
- The plans' being too detailed/ not detailed enough;

## Janczyk-Strzała

- Information barriers (plans are formulated based on too few or on unverified data);
- HEI's culture (leadership style or services perceived as not susceptible to change);
- Lack of commitment of top management in the planning process;
- Failure to involve in the planning process all persons responsible for key elements of the planning and/or operational process;
- Sabotage activities of individual persons pursuing their own hidden goals which are contrary to the official goals of the HEI.

More about traps in the planning process can be found in the work of Lambert (1999).

**Figure 1: Planning process in a non-public HEI**



Source: own study based on: Ćwiąkała-Małys (2007) and Wnuczak (2011).

Strategic and operational planning at a HEI should be correlated and close-coupled. **The feed-forward process (control or steering process)** enables the examination of future operating methods on the basis of examination of past performance and on the basis of planned data.

## Janczyk-Strzała

On the other hand, in the opinion of Horngren Ch., Foster G. and Datar S.M. (2000), the **feedback process (self-regulation process)** allows the examination of the causes of deviations from the plan in order to design corrective action and to enable better informed decisions in the future. Thus, steering and self-regulation in a way reflect the essence and goals of strategic and operational planning. Being a typical function of strategic controlling, steering is a preventive process while self-regulation (being typical for operational controlling) focuses on the elimination of the effects of deviations. The biocybernetic concept of controlling proposed by E. Mayer lays emphasis on regulation, the feedback in the relation: goals setting - steering toward the goal – and in turn, accomplishment of the goal. More information is provided by Gabler (1992).

### 3. Data and Methods

The study was conducted among 54 non-public HEIs in the period from June – November 2012 using a personal interview method and a suitably designed questionnaire. Additionally, the study embraced:

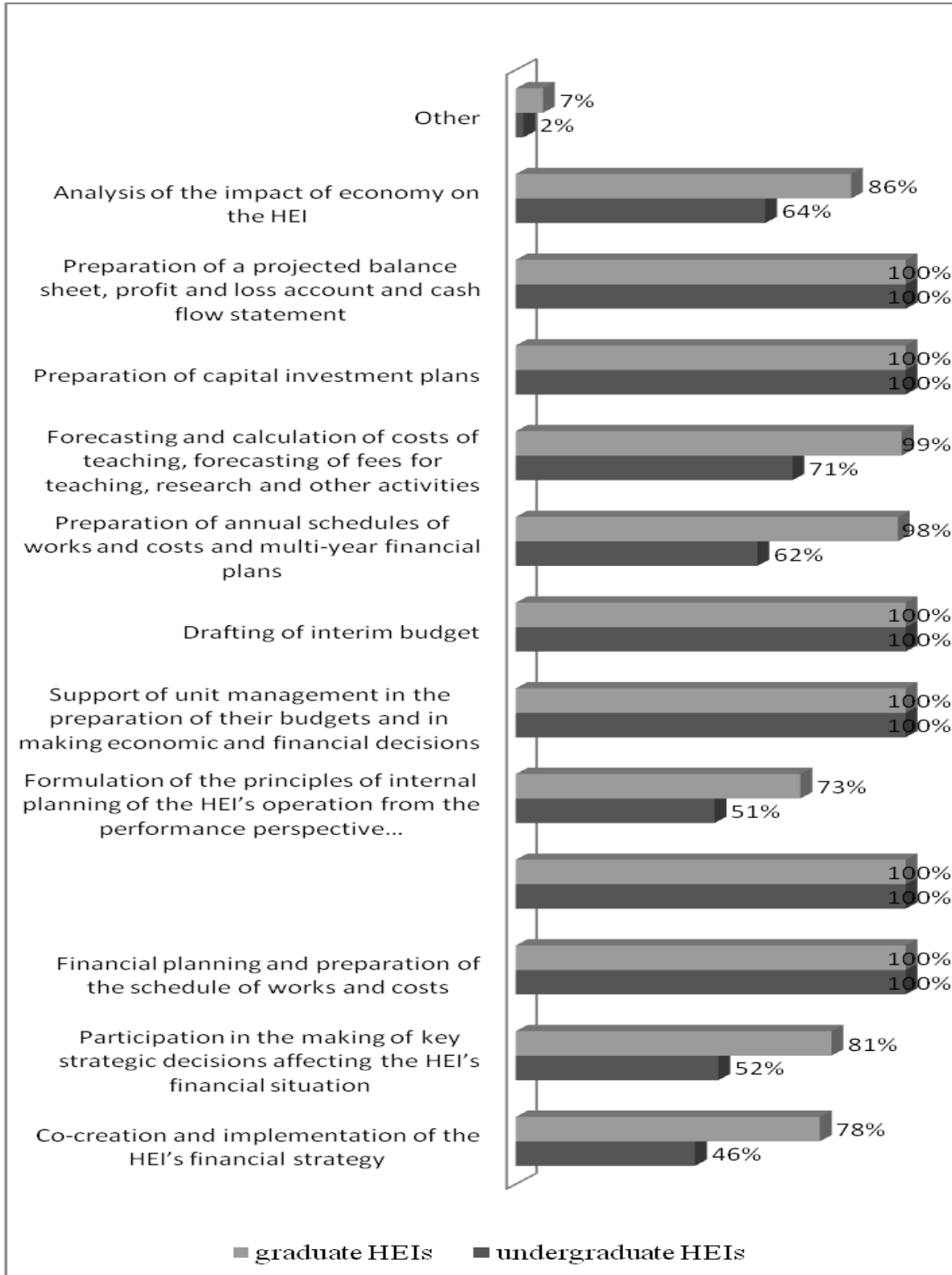
- Organisational units of the HEIs.
- Statutes of HEIs (their parts relating to financial management).
- Information published by HEIs on their websites.
- Data on the HEIs available on the website of the Ministry of Science and Higher Education in the POLON system.

For the purposes of this paper, the schools were divided into those with a controlling system in place and those without such a system. Seventy-three percent of the surveyed Polish non-public HEIs have a controlling system in place, and what is more, responsibility for controlling activities is exercised directly by the finance director/bursar, and indirectly by the chancellor. Additionally, controlling solutions used by HEIs were analysed, like for the purposes of rankings of non-public HEIs, separately for undergraduate and graduate schools.

### 4. The Findings

The responses obtained during the survey enabled the identification of the main tasks performed as part of the control of the planning process. They are shown in Figure 2.

**Figure 2: Main tasks in the controlling planning area at a HEI.**



Source: own study based on the basis of research conducted

## Janczyk-Strzała

As can be seen above, non-public HEIs attach much significance to planning. It includes support both for operational and strategic controlling.

All of the HEIs surveyed declare that the activities of their controlling services include:

- *Financial planning and drafting of the schedule of works and costs* – it is especially important for the purposes of translation of previously set strategic goals of the HEI into measurable values; it contributes to the tightening of the collaboration between managers of individual units by making them aware of their contribution to the values of the institution; the plans made serve as a basis for measuring performance and the degree of accomplishment of goals by managers of individual centres.

Non-public HEIs manage their own finances by relying on previously prepared schedules of works and costs (approved by the senate/founder/council) describing the allocation of funds and tasks to individual types of activity and organisational units of the HEI, in accordance with the internal rules and provisions of the act on accounting, and as regards public funds management - also in compliance with other acts of law;

- *Preparation of proposals for the distribution of funds from central budget grants and of funds generated by individual organisational units of the HEI, in accordance with internal regulations concerning financial management* – at this point it should be stressed that controlling services only prepare certain proposals and the chancellor has the final say;

- *Support for unit management during the preparation of budgets and during the making of business and financial decisions* – controllers provide subject-matter support at the stage of drafting budget plans by managers of individual units, as well as during the year –for example, by making additional forecasts useful in deciding on specific issues;

- *Preparation of interim budgets*– usually, persons responsible for the entire planning process gather sectional budgets from the managers of individual units and on this basis, they prepare a plan for the entire institution which is then verified and approved by a competent body (the body is defined in the statute: for example, senate, founder, council);

- *Preparation of investment plans* – it is especially important for institutions planning the construction of a new building, purchase of furnishings or specialist equipment. Additionally, the plans made by HEIs using EU funding include a breakdown into purchases financed from own funds and from EU grants;

- *Making of the planned balance sheet, profit and loss account and cash flow* – these plans in a way complete the entire planning process and ensure a perspective for the HEI embracing not only the expected result but looking also from the point of view of assets and capital resources and from the point of view of liquidity.

In 71% of undergraduate HEIs and in 99% of graduate HEIs surveyed, controllers are involved in *forecasting and calculating the costs of teaching, forecasting of fees for teaching activities, research activities*, and so on. More and more frequently, HEIs try to monitor the profitability of their study programmes and when considering the offering of new courses, they often use business plans in which they test whether the decision to offer such a new course would be economically viable and how long they would have to wait to break even. Additionally, during the setting of tuition fees for the following year – especially for post-graduate students – special calculations are made on the basis of which mutual relations between costs, revenues and expected enrolment are analysed. However, it should be stressed that although the



## Janczyk-Strzała

percentage of HEIs which have indicated this task is very high, a certain risk must be mentioned. It seems that it is undergraduate schools that should be especially interested in having this area supported by controlling. The fact is that they usually have much smaller funds than graduate schools and they should be very interested in making well informed pricing and investment decisions. They are also much more prone to suffer the negative consequences of wrong decisions taken without the support provided by valuable controlling information.

All the respondents declared that they make *drafts of annual schedules of works and costs*, additionally, 62% of undergraduate schools and 98% of graduate schools make *long-term financial plans*. The respondents said that nowadays non-public HEIs have to operate in a changing environment and that making long-term forecasts involves a significant risk. The longest term they plan for is three years. It seems however that underestimation of a long-term controlling perspective may contribute to lack of utilisation of the HEI's strategic potential and may lead to neglecting market trends. Thus, strategic orientation is especially recommended for those HEIs which in the face of the imminent population decline would like to keep their existing position or would like to grow in the coming years. It should be borne in mind that non-public HEIs are solely responsible for the effects of their activities and for their development. Growing competition on the higher education market forces HEIs to shape their activities in such a way that they are better able to respond to the changing social needs and to make their offer attractive for their prospective students. The strategic plan of a HEI can provide invaluable support in the above efforts as it sets the development directions of the school. Strategic plans should embrace all areas of the institution's operations. Although Polish non-public HEIs are not required by law to make long-term strategies and development plans, it is recommended that such plans be prepared and become the foundation of the institutions' operation. More information about external regulations relating to strategic planning in HEIs can be found in *Higher Education Governance in Europe. Policies, structures, funding and academic staff*, Eurydice, information network on education in Europe.

Sixty-four percent of undergraduate HEIs and 86% graduate HEIs *analyse the impact of economy on their organisations*. The above is a very positive phenomenon because correct identification of information from the environment may enable a HEI to come to know its threats and opportunities and to gain and keep a competitive advantage. Thus, when preparing its strategic plans, a HEI should monitor the changes in its environment and respond to them by making suitable adjustments. However, it seems that the percentage of undergraduate schools analysing the above area is still much too low, especially if one considers the contemporary conditions of non-public HEI operation on the education market.

Controlling services *participate in the creation and implementation of strategy in the finance area* in 70% of the HEIs surveyed and they *participate in taking key strategic decisions having an impact on the financial condition of a HEI* in 67% of respondents. The above are mainly those HEIs in which the chancellor is responsible for controlling activities. In the remaining entities, the above tasks are still the responsibility of the institution's governing bodies who are responsible for policymaking and for the utilisation of strategic potential of the school. Therefore, their controllers receive formulated strategic goals on the basis of which they prepare plans. Thus, it can be concluded from the above that the location of a controller in the organisational structure of a HEI has a direct impact on the range of his/her tasks.

A similar situation is observed when examining the *preparation of rules for internal planning of HEI operation from the performance perspective (performance budget)*. At HEIs it is the chancellor who sets goals and objectives for the next year for the managers of individual units

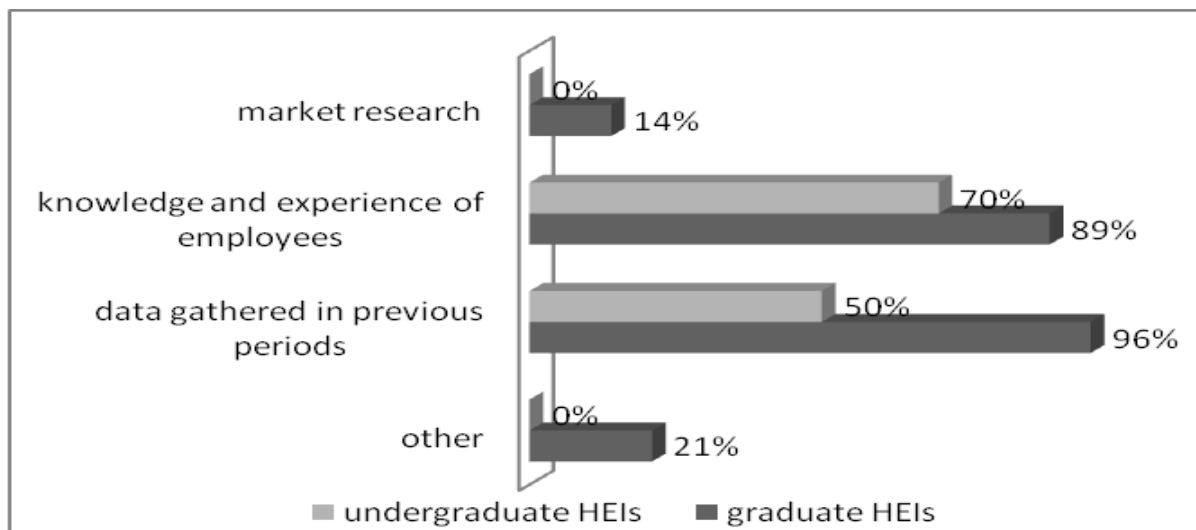
## Janczyk-Strzała

and these goals and objectives then serve as a basis for periodical assessments and form part of the bonus system.

Five percent of the HEIs surveyed declared that they also have *other tasks* in the control of the planning section, such as participation in the implementation of financial management software, participation in the process of budget negotiations relating to marketing strategy costs (HEIs with outsourced marketing function).

While making plans, HEIs use various **sources of information** (see Figure 3). Both undergraduate and graduate schools most often use historical data as well as knowledge and experience of the employees involved in the planning process. The above follows from the characteristic feature of non-public HEIs in which human resources are the most valuable asset. The above also reflects the relatively small (for example, in comparison with public institutions) financial resources of non-public HEIs. The phenomenon is especially evident in undergraduate schools in which the knowledge of the employees, the tools developed by them and the information generated by them are among the most important elements determining the success of the institution's planning efforts.

**Figure 3: Bases for making plans.**



Source: own study based on the research conducted

Fourteen percent of graduate schools also indicated the need to use education market research results and statistical data. The above proves the significance attached by HEIs to the entire planning process. The institutions make significant efforts to make their plans better and more precise and to use them as a reliable basis for modelling their operations throughout the term of the plans' being in force. What should be appreciated here is the fact that in each consecutive period they try to learn from the mistakes made in the preceding planning periods. Thus, they display some features of a self-learning organisation. However, what raises concern is the fact that none of the undergraduate schools surveyed uses the information provided by market research. It is possible that, in part, the above situation is caused by limited financial resources of undergraduate schools which cannot afford to commission external market research. However, it should be stressed that they should use generally available and published statistical data which would provide them with more complete information for planning purposes, which in turn should translate into effectiveness of their controlling activities and finally, also into increased effectiveness of governance of the entire institution.

## Janczyk-Strzała

Slightly more than one fifth of the graduate HEIs surveyed (21%) indicated one source of input data for their planning activities. They are institutions operating in groups whose planning processes are relatively formalised and which follow guidelines prepared for the group as well as mutually share advice. Thus, their operation is similar to the operation of groups of companies and a similar group effect can be observed.

What is positive is the fact that when making their plans, none of the HEIs surveyed is limited only to a single source. Non-public HEIs which want to face the challenges of the competitive education market must have clear goals and must implement these goals by utilising possibly the most comprehensive information and data.

Eighty-six percent of the undergraduate HEIs surveyed and 64% of graduate HEIs surveyed declared using a **top-down planning approach**. The above respondents are most often HEIs in which the chancellor is the person responsible for the assets and finances of the organisation and at the same time for all the controlling activities. Such an approach enables the reduction of planning time but at the same time carries certain risks, such as lack of the sense of co-responsibility for the creation of value of the institution, lack of communication or a sense of alienation (especially among lower level management). The remaining HEIs, mainly medium-sized undergraduate and multi-departmental graduate schools, prefer a **participatory approach**. They make plans for the entire institution on the basis of draft plans received from the managers of individual responsibility centres. The above approach requires a relatively long time but serves as a motivator for the persons participating in the planning process and increases their responsibility for the tasks entrusted to them. It should be stressed here that the persons/bodies responsible for making and approval of the plan are indicated in the institutions' statute.

It is recommended that regardless of the planning approach adopted, revenues included in the schedules of works and costs of HEIs were reported, broken down into individual products (that is, first cycle study programmes, second cycle study programmes, post-graduate programmes, and so on), and in larger institutions, also broken down into fields of study. Costs on the other hand should be reported by type.

For the purposes of analysing the control of the planning section, the HEIs surveyed were additionally asked to indicate the instruments used. Their responses are shown in Table 2.

The selection of instruments used by the HEIs surveyed should be regarded as reasonable for the sector. They are useful in planning (especially at the pre-budgeting analysis stage) and allow for the creation of a basis for assessing the operation of the entire HEI and managers of individual centres of responsibility. It is worth stressing that the institutions in question do not restrict themselves to using one instrument only. It should, however, be pointed out that the appropriate implementation and later application of the selected instruments will affect the correctness of conclusions made by the HEI.

## Janczyk-Strzała

**Table 2: Instruments used in the controlling planning area by the HEIs surveyed.**

Instrument name	Percentage of HEIs using it	Application
<b>Trend analysis</b>	90% of undergraduate HEIs, 84% of graduate HEIs	Enrolment forecasts; student statistics (e.g. retention analysis)
<b>Bottleneck analysis</b>	54% of undergraduate HEIs, 76% of graduate HEIs	Planning of classes from the point of view of maximum utilisation of classrooms and minimisation of costs of external classroom rentals.
<b>C-V-P analysis (cost-volume-profit);</b>	74% of undergraduate HEIs, 86% of graduate HEIs	Setting of bottom (break-even point analysis, safety margin) and top (extended analysis) limitations of the budgeting process enabling an evaluation of viability of individual budget items.
<b>Sensitivity analysis</b>	31% of undergraduate HEIs, 54% of graduate HEIs	Analysis of the impact of changes in the prices of the services provided, changes and variability of variable/ fixed costs on the functional relationship between costs and result on sales.
<b>Comparative analysis of costs</b>	47% of undergraduate HEIs, 85% of graduate HEIs	In order to compare for instance the costs of fields of study and faculties
<b>Cost standardizations</b>	15% of undergraduate HEIs, 27% of graduate HEIs	To determine the functional dependence of income and costs with reference to the actual operating level; for specific types of costs, standards of fixed and variable costs are determined. The use of standards serves as a basis for a later evaluation of operation by individual centres of responsibility and a detailed analysis of deviations from the budget.

Source: Own study on the basis of research conducted

Being aware of the variability and turbulence of the market of non-public educational services, 90% of undergraduate and 96% of graduate HEIs surveyed emphasize their **readiness to make changes** in their approved plans. If there occurs a circumstance greatly affecting the operating costs of the institution, its schedule of works and costs is adjusted accordingly. Such flexibility of the planning process enables the institution to take account of any significant changes both inside the institution and in its environment.

## Janczyk-Strzała

Among the most frequently quoted reasons for adjusting the plan were:

- A decision on performing additional tasks or projects (for example, the opening of a new faculty or area of study);
- Commencement of additional admissions (for example, the so-called 'marcówka' – student admissions in March);
- A change in the operating environment (for example, an adjustment to ZUS [national insurance] contribution rates).

Furthermore, some of the HEIs declare that following an adjustment to the plan, they make plan-implementation comparisons both in respect of the original plan and the adjusted plan.

Ten percent of the undergraduate HEIs and 4% of the graduate HEIs surveyed do not allow for any changes to the approved plan. They claim that the adopted plan constitutes a basis for settling accounts with their employees and paying them task bonuses and that in such a way they are able to easily examine the results of any external changes (for example, the opening of a new HEI in their immediate surroundings).

### 5. Summary and Conclusions

No company, including HEI, can function properly without an adequate planning process. The results of the study unambiguously show that planning is one of the major controlling tasks performed by Polish non-public HEIs. Planning inherently supports the management, in terms of information and methodology, which helps managers make decisions. HEIs authorities must always allow for quick adaptation to the changing of HEI, surrounding reality. This is the primary objective of planning, which is to provide conditions conducive to long-term existence and development of HEI as an entity operating in a competitive market. Considering the growing variability of the environment in which modern HEIs operate, the planning process should be dynamic in nature, that is, it should take account of the capabilities and resources of the HEI, its links to the environment in the context of changes in the educational market. Furthermore, if HEIs desire to programme their operation in a such a way as to ensure the achievement of their adopted goals, as is the case with the HEIs covered by this study, not only should they use the operating instruments of strategic planning, but also the auxiliary ones.

The studies have confirmed that the control of planning forms the information basis, creates tools and solutions, supports the process of decision making by the non-public HEI authorities in a way which makes it possible to directly target the achievement of the HEI's mission and aims. Recognizing the benefits to be gained from the implementation of planning, the implementation work should be undertaken shortly after the HEI has been founded. The author believes that this kind of approach should be disseminated among the non-public HEIs in Poland for there is no need to wait until the institution has expanded before implementing control. It should be quite the opposite – the implementation work should begin shortly after the institution has been founded so as to provide support right from the start. Waiting too long for the right moment and postponing the implementation decision for a number of years may yield negative results. Furthermore, seeking to establish the reasons for which the concept of the control of planning is being implemented, the findings suggest that the HEI authorities are beginning to pay considerable attention to the protective role of planning which highlights the process of identifying and developing the university-specific assets. This further shows a growing awareness of planning among the HEIs authorities and management personnel. The study confirmed that controlling planning solutions have found widespread application, actively supporting the management process of the Polish non-public HEIs. The competitive market of

## Janczyk-Strzała

educational services is putting pressure on the universities to keep adjusting to the growing demands and makes it necessary to ensure that there is a basis for making more effective decisions. As a result, a very large percentage of the HEIs has already implemented planning with the next ones intending to do so in the future. At the same time, analyzing the results of the author's study and of the literature which has emerged so far on the proposals for the HEI management process support, the need was identified to further strengthen the role and the extent to which planning is applied in the area of strategic management of the non-public HEI. In addition, the findings suggest that the HEIs under study are aware of the need to continue making changes in the already applied planning solutions and to keep introducing new improvements.

This article contributes to the available sources of information on the possibilities of application of controlling planning in such specific entities as non-public HEIs. The findings can be used as guidance and recommendations for HEIs managers and financial managers, as well as for people wishing to explore in greater-depth the issues discussed in the article. It also provides an inspiration for its verification in business practice as well as for further research.

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