

THE IMPACT OF BUDGET MANAGEMENT PRACTICES ON EDUCATIONAL ADMINISTRATION EFFECTIVENESS AT M TEACHERS COLLEGE IN FUZHOU

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ABSTRACT

The purpose of this paper is to study the impact of budget management practice on educational administration effectiveness at M Teachers College in Fuzhou, and to propose guidelines for improving educational administration effectiveness through budget management. The subjects of this study were staff engaged in educational administration and budget-related work at M Teachers College, with a total sample of 152 people. The interview sample included five staff members from the same college. This study paid attention to four dimensions of budget management practice, including budget transparency, budget participation, budget equity, and budget performance management. The results of this study are as follows:

1. The overall impact of budget management practice on educational administration effectiveness at M Teachers College was at a high level. budget performance management got the highest mean score, followed by budget equity, budget participation, and budget transparency.
2. The study shows that budget management practice are important mechanisms for improving educational administration effectiveness. The college should strengthen budget information disclosure, increase participation in budget processes, improve fair resource allocation, and enhance the use of budget performance evaluation results.

Keywords: Budget Management Practices, Educational Administration Effectiveness, Budget Transparency, Budget Participation, Higher Vocational Colleges

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INTRODUCTION

With the development of vocational education and the modernization of school governance, higher vocational colleges are facing higher requirements for internal management. They need not only to improve teaching quality, but also to strengthen administrative coordination, resource allocation and institutional operation. Educational administration has become an important support for the daily operation and long term development of higher vocational colleges. In this process, budget management is closely related to the implementation of school plans, the use of educational resources and the effectiveness of administrative work.

Budget management is not only a financial activity, but also an important part of educational administration. A scientific budget management system can help schools clarify development priorities, allocate limited resources, improve departmental coordination, and strengthen responsibility for the use of funds. In higher vocational colleges, budget management is more closely connected with teaching support, personnel development, project construction, infrastructure improvement and administrative services. Therefore, the quality of budget management may directly influence educational administration effectiveness.

From the perspective of school management, budget management practices include several important aspects. Budget transparency helps staff understand budget information and reduce misunderstanding in administrative work. Budget participation allows relevant personnel to express real work needs before budget decisions are made. Budget equity supports fair resource allocation among departments and helps maintain staff motivation and departmental cooperation. Budget performance management connects fund use with administrative results and provides feedback for future improvement. These four dimensions provide a basic framework for analyzing how budget management influences educational administration effectiveness.

M Teachers College in Fuzhou was selected as the research object of this study. To protect research anonymity, the real name of the college is not disclosed. As a higher vocational college in Fuzhou, the college has made progress in teaching development and internal management. However, in the process of school development, it still faces practical problems in interdepartmental cooperation, effective resource allocation, and management information support. In budget management, how to coordinate the resource needs of different departments and projects under financial constraints, and how to align budget arrangements with the real development goals of the college, have become important issues in educational administration.

Research Objectives

- (1) To study the impact of Budget Management Practice on Educational Administration Effectiveness at M Teachers College in Fuzhou.
- (2) To propose guidelines to improve the impact of Budget Management Practice on Educational Administration Effectiveness at M Teachers College in Fuzhou.

Research Background of M Teachers College

M Teachers College is a higher vocational college located in Fuzhou. To protect research anonymity, the real name of the college is not shown in this paper. As a local higher vocational college, M Teachers College takes the task of training qualified specialists and supporting regional education development. With the continuous development of vocational education, the college needs to improve not only teaching quality but also internal management, administrative coordination, and resource allocation.

In recent years, M Teachers College has made progress in teaching development and internal management. However, with the gradual expansion of college functions and the increasing needs for teacher training, personnel development, infrastructure improvement, and administrative services, the need for financial resources has also increased. In this process, Budget management practice has become an important factor affecting the operation of educational administration effectiveness. The college needs to coordinate the resource needs of different departments and

projects under financial limits, and it also needs to make budget arrangements that match the real development goals of the college.

Therefore, this study takes M Teachers College as the research object and analyzes budget management practice from four dimensions: budget transparency, budget participation, budget equity, and budget performance management. These dimensions are closely related to budget information communication, staff involvement, fair resource allocation, performance target setting, performance evaluation, and feedback use. The purpose is to understand how budget management practice influence Educational Administration Effectiveness and to propose practical guidelines for improving the college's internal management.

Related Research

National Research

In China, research on higher vocational education and educational administration has slowly focused on governance improvement, resource allocation, and management effectiveness. Huang (2023) pointed out that the high-quality development of higher vocational colleges is closely connected with governance improvement and institutional reform. Li (2023) explained that the governance of higher vocational education in China has changed from a traditional administrative control model to a multi-stakeholder collaborative governance structure. These studies show that higher vocational colleges need to improve their internal governance capacity, but they mainly discuss governance reform from a broad view.

In the field of Educational Administration Effectiveness, Bai and Dong (2025) emphasized that administrative effectiveness directly affects the quality of institutional development and operational efficiency. Chen (2022) also pointed out that Educational Administration Effectiveness can be shown in work efficiency, service quality, coordination effectiveness, and implementation ability. Zhang (2025) further argued that standardized management systems and rule-based governance are important for improving administrative work in higher vocational colleges. Zhu (2023) discussed the role of data governance and information systems in improving decision-making and administrative efficiency. These studies provide useful support for understanding Educational Administration Effectiveness, but they pay less attention to how Budget Management Practice influences administrative operations.

In the field of budget management, Liu (2024) studied results-based budget management and stated that Budget Performance Management can strengthen institutional accountability and improve Educational Administration Effectiveness. Wu (2025) pointed out that some higher vocational colleges still face problems such as not enough Budget Transparency, low Budget Participation in budget decision-making, and weak performance monitoring systems. Zhu and Li (2024) argued that uneven resource allocation may weaken institutional trust and reduce administration effectiveness. These studies are closely related to the four dimensions of this study, including Budget Transparency, Budget Participation, Budget Equity, and Budget Performance Management.

International Research

Anthony (1965) regarded the budget as an important management control system that connects financial planning with organizational goals. Wildavsky (1974) viewed budgeting as an institutional and political process influenced by negotiation and previous allocation habits. Barr and McClellan (2018) emphasized that budget systems in higher education can affect institutional priorities and decision-making. These studies show that Budget Management Practice is not only a technical financial process, but also an important management mechanism in educational institutions.

In public administration and educational governance, international studies have emphasized accountability, efficiency, and performance. Fatemi and Behmanesh (2012) explained that New Public Management focuses on efficiency, accountability, measurable results, and performance-based assessment. Clark et al. (2018) also discussed the development of performance-based

budgeting and showed that budget reform has slowly moved from input control to result orientation. These studies provide theoretical support for Budget Performance Management in this study.

International research also pays attention to stakeholder participation and collaborative governance. Ansell and Gash (2008) emphasized that stakeholder participation, communication, and agreement-building are important in collaborative governance. This view is useful for understanding Budget Participation in educational institutions. Marshall (2018) pointed out that higher education governance involves many stakeholders, including government agencies, university management, academic staff, administrative personnel, and external partners. Therefore, Budget Management Practice in higher education also needs coordination among different groups.

In addition, some studies focus on the governance needs of vocational education and higher education institutions. Wardat and AlAli (2025) argued that vocational education systems need stable governance and effective internal management mechanisms to respond to social and industrial changes. Mariana et al. (2025) discussed public sector accounting reform and emphasized transparency, accountability, and digital financial integration. These studies provide a wider international view for analyzing the relationship between Budget Management Practice and Educational Administration Effectiveness.

Conceptual Framework

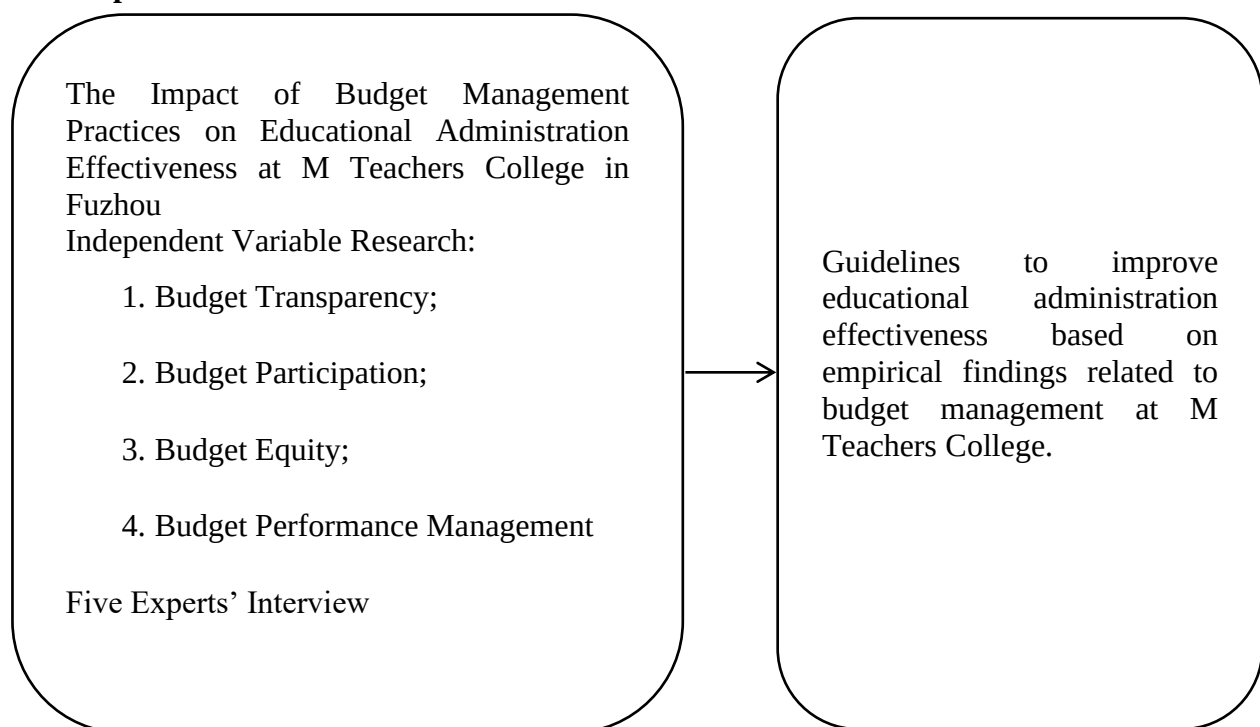


Figure 1 Conceptual framework

METHODOLOGY

Research Design

This study used a mixed-method research design. Quantitative methods were used as the main way, and qualitative methods were used as a supplement. The questionnaire was the main tool for data collection and was used to examine the impact of budget management practice on educational administration effectiveness at M Teachers College in Fuzhou. In addition, semi-structured interviews were carried out to support and explain the questionnaire results, and to give practical guidelines for improving educational administration effectiveness through budget management practice.

Population and Sample

The population of this study included personnel engaged in educational administration and budget-related work at M Teachers College. According to college records, the total population was 250 personnel. The sample included 152 personnel from M Teachers College, and the sample size was decided by using Krejcie and Morgan's sample size table. In addition, five staff members from M Teachers College were selected as key informants for interviews through purposive sampling.

Research Tools

The research tools included a questionnaire and an expert interview form. The questionnaire was made to examine the impact of budget management practice on educational administration effectiveness at M Teachers College. It was divided into two parts. The first part collected basic information about respondents, including gender, age, highest educational background, work experience, and work establishment status. The second part measured the impact of budget management practice on educational administration effectiveness from four dimensions: budget transparency, budget participation, budget equity, and budget performance management. A five-point Likert scale was used, ranging from 1, showing a very low level of impact, to 5, showing a very high level of impact. The study states that the questionnaire was divided into two parts and used a five-point Likert scale to measure the four budget management dimensions. The expert interview form was made to collect qualitative data on the impact of budget management practice on educational administration effectiveness. The interview questions were based on the same four dimensions as the questionnaire: budget transparency, budget participation, budget equity, and budget performance management. The interviewees were administrators and educators who had more than three years of work experience at M Teachers College and were familiar with budget management and educational administration. A total of five key informants joined in the interviews.

Data Collection and Data Analysis

The researcher collected questionnaire data from personnel engaged in educational administration and budget-related work at M Teachers College. After the questionnaires were returned, the researcher checked the completeness of the answers and prepared the data for statistical analysis. The quantitative data were analyzed by using frequency, percentage, mean, and standard deviation.

For the qualitative part, semi-structured interviews were carried out with five key informants. The interview data were analyzed through content analysis. The results of the interviews were used to support the questionnaire findings and to develop guidelines for improving budget management practice and educational administration effectiveness at M Teachers College.

CONCLUSION

3.1 Research Conclusion

The impact of budget management practice on educational administration effectiveness at M Teachers College in Fuzhou includes four dimensions: 1) Budget Transparency, 2) Budget

Participation, 3) Budget Equity, and 4) Budget Performance Management. The details are presented in Table 1.

Table 1 Results analysis of mean and standard deviation of the impact of budget management practices on educational administration effectiveness at M Teachers College in Fuzhou

Budget Management Practices	n = 152		Interpretation
	$\bar{x}$	S.D.	
Budget Transparency	3.67	0.77	High level
Budget Participation	3.76	0.72	High level
Budget Equity	3.98	0.67	High level
Budget Performance Management	4.08	0.66	High level
Total	3.87	0.71	High level

From Table 1, the overall mean score for the impact of budget management practice on Educational Administration Effectiveness at M Teachers College in Fuzhou was 3.87, with a standard deviation of 0.71, indicating a high level. When considering each dimension, Budget Performance Management had the highest mean score, followed by Budget Equity, Budget Participation, and Budget Transparency. This shows that Budget Management Practice has a positive impact on Educational Administration Effectiveness, especially in performance target setting, performance evaluation, fair resource allocation, and administrative coordination. The result table in this study also reports the same four dimensions and the total mean score of 3.87. The study shows that Budget Management Practice are important factors affecting Educational Administration Effectiveness at M Teachers College. Improving Budget Transparency, Budget Participation, Budget Equity, and Budget Performance Management can help the college strengthen internal governance and improve the quality of educational administration.

RESEARCH DISCUSSION

With regard to budget transparency, there is still a gap between information disclosure and effective administrative communication. Although the questionnaire results show that budget transparency was at a high level, the relatively lower score among the four dimensions shows that transparency has not yet fully changed into smooth communication and administrative efficiency. In practice, clear budget adjustment can reduce administrative conflicts, but if budget information is released late, explained unclearly, or hard to get, staff may still have misunderstandings about resource allocation and budget implementation. Therefore, budget transparency should not only focus on whether information is disclosed, but also on whether the information is timely, understandable, and useful for administrative decision making.

With regard to budget participation, there is a contradiction between formal participation and effective participation. The results show that participation in budget preparation can improve administrative coordination, and staff involvement can make administrative decisions more practical. However, participation does not automatically bring better cooperation if the participation scope is limited or if suggestions are not followed by clear feedback. Some administrative staff and faculty representatives may understand the real needs of daily work more directly, but they may not have enough chances to take part in budget discussion, decision making, and supervision. Therefore, M Teachers College needs to expand the participation mechanism from simple opinion collection to a more complete process of consultation, discussion, feedback, and supervision.

With regard to budget equity, the main issue is how to balance fairness, actual needs, and college development priorities. Budget equity ranked relatively high, showing that respondents generally recognized the importance of fair resource allocation. However, fair allocation should not be

understood as equal distribution among departments. Different departments have different workloads, responsibilities, project needs, and development tasks. If the allocation standard is not clear enough, departments may still feel that resource distribution is influenced by non-work factors. Therefore, budget equity needs more specific allocation standards based on workload, department needs, post responsibilities, project feasibility, and expected results. At the same time, appeal and supervision mechanisms are also needed to reduce departmental contradictions and strengthen trust in school management.

With regard to budget performance management, the key problem is how to connect performance evaluation with real administrative improvement. Budget performance management had the highest mean score, showing that the college has paid attention to performance target setting, implementation monitoring, evaluation, and feedback. However, performance management may become formalistic if evaluation results only stay in written reports and are not used in future budget allocation, department assessment, staff appraisal, reward, or correction. Therefore, the college should strengthen the whole process of budget performance management, including goal setting before budget implementation, monitoring during implementation, evaluation after implementation, and practical use of evaluation results. In this way, budget performance management can truly connect fund use with administrative results.

Suggestion

Budget Transparency: M Teachers College should improve budget information disclosure and communication mechanism. Budget information should be released in a timely, clear, and easy understanding way, including budget preparation, budget allocation, budget adjustment, budget implementation, and financial reporting. At the same time, the college should strengthen explanation and communication after information disclosure, so that related departments and staff can understand not only the results of budget allocation, but also the reasons behind budget decisions. Regular budget meetings, internal notices, and digital platforms can be used to improve the accessibility and usefulness of budget information.

Budget Participation: M Teachers College should expand the participation mechanism in the budget process. Administrative staff, department representatives, faculty representatives, and project leaders should have more chances to participate in budget preparation, budget discussion, and budget supervision. Participation should not only stay at the stage of collecting opinions, but should include consultation before decision-making, discussion during budget preparation, feedback after opinion collection, and supervision during budget implementation. This can make budget arrangements closer to actual work needs and improve administrative coordination.

Budget Equity: M Teachers College should strengthen the fairness and rationality of budget allocation. Budget allocation should be based on clear standards, such as department responsibilities, workload, actual needs, project importance, development priorities, and expected results. The college should avoid simple equal distribution and reduce the influence of non-work factors in resource allocation. At the same time, supervision and appeal channels should be built, so that departments can express reasonable opinions when they have questions about budget distribution. This can help reduce departmental conflicts and improve trust in school management.

Budget Performance Management: M Teachers College should strengthen the connection between budget use and administrative results. Before budget implementation, clear performance goals should be set. During implementation, the use of funds and project progress should be monitored. After implementation, performance evaluation should be carried out in a practical way. More importantly, performance evaluation results should be used in future budget allocation, department assessment, project improvement, and administrative decision-making. This can prevent budget performance management from becoming a formal procedure and make it truly support educational administration effectiveness.

CONCLUSION

This study shows that Budget Management Practice has an important impact on Educational Administration Effectiveness at M Teachers College in Fuzhou. The overall level of the impact was high, showing that the college has built a certain foundation in budget management and educational administration. Among the four dimensions, Budget Performance Management and Budget Equity showed relatively stronger effects, while Budget Participation and Budget Transparency still need further improvement. The findings show that budget management should not be regarded only as a financial procedure, but should be understood as an important management mechanism related to administrative coordination, resource allocation, staff motivation, accountability, and college governance. Therefore, M Teachers College should further improve budget information disclosure, expand staff participation in budget processes, strengthen fair resource allocation, and make better use of performance evaluation results. Through these improvements, the college can build a more open, participatory, fair, and performance-oriented budget management system, and further enhance Educational Administration Effectiveness in the process of higher vocational education development.

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