

# REPUBLIC OF AZERBAIJAN

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## ABSTRACT

for the degree of doctor of philosophy in pedagogy

### **SELF-AUDIT AS A QUALITY INDICATOR OF MANAGEMENT OF SECONDARY SCHOOLS**

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## CHARAKTERISTICS OF THE RESEARCH

**The actuality and level of development of the research.** The main and decisive directions of the education system start with secondary schools. The organization of management services to achieve high results in the school at the level of today's requirements provides the basis for the subsequent stages of education. From this point of view, the school follows the principles of civic satisfaction and humanism, which aims at identifying the quality of the school and eliminating weakness.

When we speak about the guarantee of the quality of education in addition to national education standards, the issue of compliance with international education standards comes up. In this sense, individual countries contribute to the development of the society and the state by joining the strategic plans, measures and projects of the World Union of Nations aimed at solving global issues. Ensuring quality education is the 4th of the 17 Sustainable Development Goals reflected in the “Transformation of our world: Agenda for sustainable development until 2030” approved by the UN General Assembly in 2015. Our country has also joined the Sustainable Development Goals.

The third direction of the “State Strategy on the development of education in the Republic of Azerbaijan” *envisages the creation of responsible, transparent and effective management mechanisms for educational outcomes.*<sup>1</sup> This direction includes the modernization of international experience and the creation of a new model with personality-oriented and result-oriented management. Excellent organization of control plays an important role in education management. Self-audit, which is the methodological basis of control, serves to investigate the issues such as responsibility, transparency, efficiency, regulation and quality. Intra-school management reveals the results of the year and has the function of self-accountability.

The law of the Republic of Azerbaijan “On Education” 30.06,

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<sup>1</sup> A State Strategy for the Development of Education in the Republic of Azerbaijan. Approved by Order No. 13 dated October 24, 2013. – Baku: Azerbaijan Teacher, – 2013, October 25.

*showsthat in educational institutionsgoverning and self governing bodies can be established in order to ensure the democratic and transparent management of educational institutions.*<sup>2</sup> According to 29.0.30 point, it may also organize the coordination of the activities of education authorities, educational institutions, public associations and non-governmental organizations.

The possibility of establishing a self-audit institution in general education schools is in appropriate with certain clauses of the Law of the Republic of Azerbaijan “On General Education” (20.06) and “Model Charter of General Education Institutions Established by the State and Municipality”. Also, in the “Azerbaijan 2020: Vision of the Future” Development Concept, “*...prioritizing the management model that ensures the involvement of all interested parties in education*”, “*...implementation of reform-oriented measures in the direction of state-public management of educational institutions through the wide involvement of the public in management*”<sup>3</sup> is meant. The rules and powers of establishment of the intended organization.

Self-audit is a new, public control model of internal audit, which includes elements of state-public management, far from administrative emirate, creating citizen satisfaction. By creating a transparent information environment in the school, this model provides conditions for a deeper and more fundamental analysis of its activity, a more efficient activity system, covers a number of issues, and self-audit becomes a source of information on a number of fundamental issues for external audit. Studies show that a number of scientific works have been written on these or other features of the problem. Studies by M.M. Mehdizadeh, A.O. Mehrabov, R.H. Mammadzadeh, R.A. Aghamaliyev, A.M. Abdullayev, A.N. Abbasov, A.A. Aghayev, P.B. Aliyev, R.H. Cabbarov, H.M. Ahmadov, I.H. Jabrayılov, H.H. Ahmedov, I. Aydin, A.T. Gokche, F. Gokche, H. Taymaz, N. Demirkasimoghlu, H. Bashar, E.Y. Rıvkin, T.B. Beqlova, A.I. Lomova and A.C. Tixoloz are of great

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<sup>2</sup> Law of the Republic of Azerbaijan on Education // Adopted on June 10, 2009. Education News, – 2009. No. 6.

<sup>3</sup> “Azerbaijan 2020: A Vision for the Future” Development Concept. Approved by Decree No. 800 of the President of the Republic of Azerbaijan dated December 29, 2012. <https://e-qanun.az/framework/25029>.

interest. Dealing with this problem no serious research has been carried out in our republic. Priority issues of management are investigated and modern methods are introduced in Azerbaijan. However, there is little information in the scientific literature about the ways of application and mechanisms of self-audit in secondary schools. All this allows to substantiate the relevance of the problem. Taking this into account, we identified the theme of the dissertation: “Self-audit as a quality indicator of the management of secondary schools”.

**The object and subject of the research.** The object of the research. Self-audit is a pedagogical process that organizes quality improvement in the management of secondary schools. The subject of the research. Self-audit is a quality indicator in the management of secondary schools

**The aim and tasks of research** is the emphasis on accountability between central and local management organization and the creation of a self-auditing model as an indicator of quality indicators. As well as to investigate the work of school, analyze the results, make recommendations for the elimination of deficiencies, and identify self-monitoring as one of the key tools for school management to ensure transparency and objectivity.

Tasks of research. Based on the purpose, object, and subject of the research, the following tasks have been defined:

- to clarify the content, methodical features, structure and essence of self-audit in management, to justify its importance in improving quality;
- to determine the value of the state-public model of self-audit in management;
- to reveal the components, functions, principles and criteria of self-audit;
- to clarify the effectiveness of self-audit in management through an experiment, to create an idea about the results of the pedagogical experiment

**Research methods.** The following research methods have been used to solve the problem: Theoretical analysis and composition, pedagogical observation, pedagogical interview, document study, mathematical and statistical methods.

**The following provisions are included in the defense:**

1. Determining the basis of control in the management of general education schools creates a real opportunity for the formation of a self-audit model as a conceptual basis.

2. The structural model of the management of general education schools, as the newest component of control, forms and integrates the directions of self-audit and serves to improve the quality of education.

3. When the contents and directions of self-audit control activities of secondary schools are implemented with a differentiated approach, quality improvement becomes result-oriented.

4. Modeling the activity of the self-audit institution in the management of general education schools regulates the efficiency, regularly monitors the level of quality, and ensures its improvement.

**Scientific innovation of the research.** A structural-functional model of the self-audit system in secondary schools has been developed, the need for education management has been identified, the provision of activity of public organizations has been substantiated, the role of recommendations and suggestions for improving quality has been clarified. The impact of self-auditing services has been taken into account in the prevention of shortcomings and disadvantages, and a model for achieving year-round control in schools has been worked out.

**Theoretical and practical significance of the research.** Theoretical and practical significance of the research The features, criteria and indicators of self-audit based on international experience have been identified in the management of secondary schools. The model of self-audit with state-public character has been formed in management. A system of diagnostic, semiannual, and final stages of self-audit has been developed in one academic year.

Practical significance of research. Organization of self-audit will be important in the management of secondary schools in terms of quality detection, tracking and enhancing quality dynamics, and timely elimination of tensions. The application of self-audit in the management of secondary schools will be creative in terms of collegiality, publicity, transparency, objectivity, satisfaction, and efficiency.

**Approbation and application of research.**The results of the research have been discussed at meetings of the Department of Economics and Management of Education of the Institute of Education, scientific-practical conferences and seminars of international and national levels, reflected in the reports.

The operating system was implemented at Era Full Secondary School, School-Lyceum Complex, Full Secondary School № 14 in Surakhani District, Almali Secondary School in Gakh Village, Full Secondary School № 2 in Gakhbash Village and Jalayir Village full secondary school.

**Structure of the dissertation.** The dissertation consists of an introduction, two chapters combining nine chapters, conclusion and a list of references and appendices. There are 18 charts and 20 tables in the dissertation.

Introduction includes 12 pages and 19217 signs; Chapter I includes 53 pages and 94416 signs, Chapter II includes 64 pages and 102284 signs, conclusion includes 3 pages and 5029 signs; The dissertation consists of a total of 222946 signs.

## **THE MAIN CONTENT OF THE RESEARCH**

**The introduction** describes the relevance, object, purpose, scientific hypothesis, objectives, methodological basis, as well as the methods used, the scientific novelty, theoretical and practical significance of the research, the provisions and results of the research.

The first chapter of the research is called “**Scientific-pedagogical basis of self-audit in the management of general education schools**” and consists of 4 paragraphs. It discusses the scientific and pedagogical basis of self-audit in the management of secondary schools.

The first paragraph of the first chapter, entitled “*The Essence and Content of Self-Audit*”, provides a brief overview of the essence and content of self-audit. A brief overview of the regulatory and legal documents that regulate self-audit processes in the Republic of Azerbaijan is provided. The Law of the Republic of Azerbaijan On Internal Audit covers all areas of activity and justifies the legal bases

and responsibilities of the organization and implementation of the internal audit service in order to increase the efficiency of management of all enterprises and organizations, regardless of the type of ownership.

“What is self-audit?” Before answering the question, the emphasis is on the definition of the word “audit”: *“Audit is defined as a process and system for assessing compliance of activity with certain criteria, norms and standards, and is understood as matters of inspection and reporting of enterprises”*<sup>4</sup>. Education requires a slightly different approach to the term audit. In education, the term audit requires a slightly different approach. “Self-audit is a fundamental element of the management system created out of necessity in order to meet the needs of the most modern control model of management, it is a tool that evaluates the overall work of the enterprise”<sup>5</sup>.

*Self-audit in secondary schools is one of the basic elements of the management system as a methodical activity. It is understood as self-assessment and self-control, covering all areas of activity.*<sup>6</sup> In other word, self-auditing is an oversight activity carried out by a structural unit of the relevant internal control body to determine the compliance of educational institutions with the legislation, as well as with the school’s internal regulations. Examination, monitoring, interviewing and other self-auditing activities are included in the list.

Compliance of self-audit activities in educational institutions with the requirements of existing regulatory and legal acts, rules and instructions is carried out on the basis of actual documents with the method of comparison. Self-auditing service is a non-governmental, community-based organization that independently analyzes and evaluates all activities of institution. One of the main functions of the organization is being directed to public administration management.

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<sup>4</sup> Abbasov, I.M. Audit (textbook) / I.M. Abbasov. – Baku: Baku Business University, – 2007. – p.11

<sup>5</sup> Ryvkin, E. Yu. Self-audit. As the basis for managing methodological activities / E. Yu. Ryvkin. - Volgograd: Teacher, - 2014. - p.22

<sup>6</sup> Asadova, I.M. The use of self-audit in the management of secondary educational institutions / I.M. Asadova. – Baku: Hacıoğlu EMMC, – 2016. – p.36



Self-auditing is not a strategic task for the school, but a service for administrators, which helps the school to achieve actual and strategic goals. Self-audit is presented in three stages throughout the year.

The scope of the self-audit activity is shown in the research. The components and sub-components of self-audit covering all areas of secondary schools are analyzed in detail in this chapter. During the self-audit of the school activity, it is suggested to take into account the compliance with the requirements of the State Education Standards, to analyze and evaluate the activity of the self-audit institution according to certain goals.

In the second paragraph called ***“Self-audit as a methodical guarantee of general education”***, the methodical bases of self-audit in management are grouped as follows: The state of collegial management, the level of personnel training, the organization of work with the student body, the organization of educational work, the state of the material and technical base. The main effectiveness and consistency of self-audit in methodical activity should be expected as follows:

- ensuring the efficiency of methodical activity in self-audit;
- supporting the development of motivations that will lead to better functioning of the school;
- creation of a data bank on the limits of teachers' levels;
- determination of professional suitability for each field, clarification of the direction, ways to eliminate problems;
- directions for the realization of the material and technical resources provision system in the school;
- recommendations on providing teachers with various methodical programs for the sake of activity of methodical activity.

Detection of scientific and methodical training of pedagogical personnel is solved more flexibly through self-audit. It includes the analysis of separate aspects of methodical activity, which determines acceptable directions and reforms of methodical activity, and creates conditions for professional evaluation of teachers.

***“The formulation of the problem in pedagogical literature”*** is reflected in the third paragraph. It should be noted that M.M. Mehdizade, A.O. Mehrabov, A.M. Abdullayev, A.N. Abbasov, R.A. Agamaliyev, R.H. Mammadzade, A. Agayev, R.H. Jabbarov, H.M.

Ahmadov, I.H. Jabrayilov, P.B. Aliyev, H.H. Ahmadov and others have discussed the role of education management and control, the importance of inspection. R.A. Aghamaliyev in his book *“Azerbaijani Education Towards the 21st Century: Management, Priorities, Reforms”* emphasizes *“the importance of creating an internal control model, the main goal of the model is to ensure quality, and the necessity of mobilizing existing opportunities,”*<sup>7</sup> but does not propose a specific model.

The book called *“Pedagogy”* co-authored by A.N Abbasov and H.A. Alizadeh, in the chapter *“Forms of communication between school, family and society”*, the issues of involvement of parents, other members of the family, including representatives of the public in school management are mentioned, but this activity is focused only on educational issues. In the article called *“Modernization of the activities of the deputy director for training and education of general education schools”*, Pirali Aliyev talks about the importance of modernization of internal control in order to improve the quality of education.

In the pedagogical literature and practice of foreign countries, self-audit is applied in various variants. While looking at the numerous pedagogical works dealing with the management of education and institutions, supervision at school etc, in Turkish education system it becomes obvious that the researchers such as Fırat Ozel, Haydar Taymaz, Feyyar Gokche, Mehmet Okutan, Ayse Toker Gokche, Aydın Inner, Aycan Chichek Saghlam, Ekber Tomul, Selda Polat, Gulay Aslan had done some researches in this field. Turkish researchers Nihan Demirkasimoghlu made a comparative analysis of internal control and self-audit in Turkey, Britain, France, Germany, the United States, Japan, South Africa, Russia and Iran. Asiye Toker Gokche cited examples from the United States, The United Kingdom and Scotland in her study.

According to the researched literature and websites, it can be said that the term self-audit in the Russian education system has been reflected in various pedagogical literature since 2009 and is used in preschool and general education institutions. The book *“School Self-*

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<sup>7</sup> Aghamaliyev, R.A. Azerbaijani education towards the 21st century: management problems, reforms / R.A. Aghamaliyev. – Baku: Education, – 1998. – p.48

Audit”, which deals with the issues of self-audit on the basis of scientific research of Russian researchers, consists of the thoughts of nine authors: T.V. Beglova, M.P. Bityanova, A.V. Belova, M.P. Nechayev, E.N. Klepalova, V.M. Lizinsky, M.V. Levit, E.N. Rivkin, P.V. Stepanov. A.M. Belqova characterizes self-audit as “*one of the foundations of school management*”,<sup>8</sup> state that self-audit has a special place in modern school management, and point out that its research can improve the quality of education.

E.N. Rivkin considers self-audit a base element in the development of the education system in this book. He says: “*Self-audit is an assessment of the situation in the field of school management and preparation of recommendations to eliminate deficiencies*”.<sup>9</sup> Speaking about the school charter, Russian researcher A.I. Lomova noted that “*the school principal should increase the level of his legal competence*”.<sup>10</sup> He should not be afraid to create a self-audit at school. The school does not need to wait for the state control services to conduct audits and inspections and report the results.

According to other Russian researchers such as T.V. Beglova, A.V. Belova, E.N. Klepalova, M.P. Bityanova, V.M. Liyinskiz, E.N. Rivkin, L.V. Chuvashova, M.P. Nechaev, P.V. Stepanov, M.V. Levit, A.I. Lomova, “*Self-audit, which is one of the components of methodical activity in the management of general education schools, determines the current state of quality, development dynamics and setbacks*”.<sup>11</sup> It also includes the analysis of individual aspects of methodical activity. At the same time, it is one of the elements of the management mechanism of general education schools.

The fourth paragraph of Chapter I is entitled “***Self-audit as a pedagogical issue in foreign practice***”. This paragraph discusses the

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<sup>8</sup> Beglova, T.B. School self-audit. Materials on criteria and technologies of school self-assessment / T.B. Beglova, A.V. Belova and M.P. Neçayev [etc.]. – Moscow: Pedagogical Search, – 2011. – p. 23

<sup>9</sup> Ryvkin, E. Yu. Self-audit. As the basis for managing methodological activities / E. Yu. Ryvkin. - Volgograd: Teacher, -2014. - p.24

<sup>10</sup> Lomova, A.I. Job description of a teacher of basic and secondary general education // - Moscow: Practice of administrative work at school, - 2016. No. 5, - p.8

<sup>11</sup> Ryvkin, E. Yu. Self-audit. As the basis for managing methodological activities / E. Yu. Ryvkin. - Volgograd: Teacher, -2014. - p.24

state of self-audit work in foreign practice, as well as the application of elements of self-audit found in private and state schools operating in our republic that have had financial independence for a while.

Chapter II is entitled **“The use of self-audit in the management of secondary schools as a means of improving the quality of education”** and consists of 5 paragraphs. At this stage, the ways of implementing self-audit in the management of secondary schools and the mechanism for improving the quality were developed. Implementation of self-audit and carrying out determinative experiments fulfilled.

The 1 paragraph of the second chapter, entitled **“The possibilities of using self-audit to influence the quality of education”**, tabulates the inspection indicators that serve to detect quality in secondary schools. The self-audit process of controlling the qualities under consideration, examining them and how it should be carried out by public auditors are explained. The possibilities of self-audit to influence the quality of management of secondary schools, such as diagnostics, regulation, planning, systematicity, and resource provision, are analyzed. Theoretical and methodological problems of the development of self-audit are an internal public auditor service for the development of educational institutions, as a necessary infrastructure area. “What is quality in education?” The question is answered, the views of scientists from different countries on the quality of education are analyzed.

In the world practice, the importance of self-audit for secondary schools is reflected in two aspects. Forming a neutral, objective and transparent opinion on the financial and economic activities of the school, it has a significant impact on the formation of the image of the educational institution, on the other hand, acts as an important infrastructure tool for the organization and development of the school. One of the developments in the application of self-audit is the recognition of its results by external audit, and a high level of acceptance by public audit. The development of the issue is related to the fact that self-audit strengthens its position in society as an important public institution.

In the world practice, the public auditor's opinion is accepted as a reliable document that covers the activities of the school in a broad

and transparent manner. The self-audit report is a key assessment document for the school's subordinate area, as well as for the central government, parents, community organizations and other teaching staff with which the school is involved. Despite the fact that self-audit is a new system in Azerbaijan, there is a need to develop information among pedagogical staff in the absence of sufficient information in society. The fact that the report, opinion and acts of the self-audit institution are in a standard form, and widely reflect the results of the auditor's inspections, do not create difficulties, on the contrary, they make it possible to quickly eliminate the delays, shortcomings and deficiencies in the school.

This paragraph provides resources for public auditors to perform self-audit procedures. Ways to accelerate the optimization of self-audit processes are shown. The principles guided by public auditors in their activities are discussed. In order to accelerate the optimization of self-audit processes, it is recommended to use the following optimal ways: being constructive, flexible, dynamic; with humanism, cooperation, citizen satisfaction; with accountability.

In the 2 paragraph of the second chapter entitled “***Self-audit Organization and Application Models***”, the organization of self-audit organization and application models is explained in the form of an algorithm:

When preparing the internal regulations of the school, it is envisaged to create a self-audit institution. After this issue is discussed in the pedagogical council and a decision is made, the school director gives an order. The collective is informed about the activity of the institution. The board and chairman of the self-audit institution are elected. The Statute of the self-audit institution and the activity plan of the institution are prepared by the members of the institution. The activity goals of the public auditors are determined and the division of work between the auditors is carried out, and instructions are prepared for them. The rules and powers of self-audit organization are based on the school's internal regulations. The annual action plan of the self-audit is prepared in accordance with the institution's charter and the school's action plan with reference to the relevant normative and legal documents.

*“Conducting self-audit is not a strategic task of the school, but a service provided to administrators”*.<sup>12</sup> This helps the school to achieve its actual and strategic goals. The system of measures of the self-audit institution in the school and the main content of the implemented measures include the preparation of the statute, the duties, powers, objectives, structure, subordination, responsibility of the institution as a whole. The strategic plan, goals, ensuring continuity, distribution of powers, evaluation of areas and creation of reporting structures are implemented. Proposals, recommendations and relevant directions are also reflected in the regulations on the self-audit institution.

Members of the self-audit organization are conventionally called public auditors. The powers, functions and duties of public auditors are explained in the Statute of the organization. Leading teachers of the school, retired able-bodied teachers, teachers from other schools, members of the parent community, members of community organizations, representatives of the public with managerial and economic skills, representatives of NGO s, local government, municipality members, etc. can be members of the self-audit organization.

When choosing the composition of the self-audit institution, it is important to choose people who have pedagogical, scientific knowledge, management skills, and are interested in the students. After determining the composition of public auditors, attention is paid to their professional training and retraining opportunities in the formation of their basic knowledge, and self-audit methodology is achieved.

In the third paragraph of the second chapter called *“The ways of using self-audit in the educational process”*, the regulation of teacher-student relations, school management, parent communities and organization of management between the parties is envisaged. A public self-audit institution participating in school management is established to implement the control function of school management. The directions of self-assessment in training management are presented in a tabular form.

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<sup>12</sup> Beglova, T.B. School self-audit. Materials on criteria and technologies of school self-assessment / T.B. Beglova, A.V. Belova and M.P. Neçayev [etc.]. – Moscow: Pedagogical Search, – 2011. – p.106

The fourth paragraph of the second chapter entitled “*Self-audit as an indicator of the teacher's result-oriented activity*” deals with the role of self-audit in issues related to the self-improvement of the school's teachers in order to improve the quality. Researches show that although the involvement of teachers in training which aims at learning, applying, enriching and spreading the experience, is carried out massively, there are also those who don't participate at the training and avoid it. As a result of self-audit measures, the main aspects of teachers' professionalism become clear. One of the issues in the list of actions of the self-audit institution is the creation of a database showing the level limits of teachers. Educational documents confirming the knowledge, skills and abilities of teachers from other subjects or fields are collected, and the quality of the educational process is achieved through the involvement of teachers in the temporary replacement of classes, as well as in the organization of intra-school and extra-curricular activities.

The last paragraph is titled “*Organization, Conduction, and Generalization of a Pedagogical Experiment*”. This paragraph provides the organization, conduct, generalization, and research hypothesis of the pedagogical experiment.

#### **Research hypothesis:**

The application of self-audit in the management of education will be carried out and quality improvement is achieved by controlling the school in management if:

- the nature and structure of self-audit in the management of secondary schools are correctly defined;
- self-audit is developed and applied as management system;
- the importance of self-audit in the management of secondary schools is clarified;

In the final stage of the dissertation, educational work was first carried out in the schools where the experiment would be conducted. Ways and possibilities of applying the self-audit mechanism formed in our schools in accordance with our normative and legal documents, taking into account our national characteristics, were explained. The impact on the quality of education was clarified. The tracking of development dynamics was theoretically shown visually. A "round

table" was held under the leadership of Baku city Era secondary school, School-Lyceum Complex, Surakhani district secondary school No. 141, Gakh district Almali village secondary school, Qakhbash village No. 2 secondary school, Jalayir village secondary school. The nature, content, organization and application mechanism of self-audit were presented to the school administration. The charter of the self-audit institution, the action plan, the procedure for preparing instructions for public auditors were explained. A self-audit was implemented in agreement with the school management and the results were obtained and presented to the school management.

After the self-audit process, the rules for preparing reports reflecting the quality and success rate of the school's activities by the members of the organization were explained to the school principals. It was noted that the chairman of the self-audit organization prepares a final report based on the relevant reports of other public auditors. This report is submitted to the school principal, the Board of Trustees, and the Pedagogical Council.

The experience of advanced countries was studied during the study. We come across some elements of self-audit in secondary schools operating in our country. In order to clarify the current situation, 20 secondary schools of our country were involved in a sociological survey. In total, 44.4% of school principals are positive, 34.4% are negative, and 21.2% find it difficult to answer. The results of that sociological survey are shown in the following tables (table 2.5.1.):

**Table 2.5.1**  
**Sociological survey among school leaders**

Questions	Number of participants	Answers		
		positive	negative	can hardly answer
Would you like to apply self-audit to education?	20	60%	20%	20%
In what field of education do you see self-audit?	20	all fields	finance	education
		50%	25%	25%
Do you see the effect of self-audit on the quality of education?	20	52%	30%	18%
Do you consider self-audit as a method in the field of management control?	20	50%	27%	23%
Is self-audit applied in your school?	20	10%	60%	30%



100 teachers from 20 secondary schools participated in the sociological survey among teachers. 38.4% of the respondents who took part in the survey among teachers were positive, 29.4% were negative, and 32.2% had difficulty answering. The results of this survey showed that there is a need to develop a version of the self-audit applied in international practice in our country in accordance with our national and moral values and legislation and to apply it to general education schools. The results of that sociological survey are shown in the following tables (table 2.5.2.):

**Table 2.5.2**  
**Sociological survey among teacher**

Questions	number of participants	Answers		
		positive	negative	Can hardly answer
What do you think about the application of self-audit in school management?	100	55%	15%	30 %
Is it possible to observe the dynamics of the quality of the subject by applying self-audit?	100	45%	25%	30 %
Do you find the application of self-audit advisable to improve the results of training?	100	42%	20%	38 %
Is it possible to identify the improvement of teachers' personal education needs with self-audit?	100	40%	27%	33 %
Is self-audit applied in your school?	100	10%	60%	30 %

At the time of our research, the quality percentage of diagnostic, half-yearly and final self-audit reports was dynamically observed at 73% → 82% → 84% during the period when the activity of the self-audit institution was implemented in the era secondary school of Baku city, which is a private school due to the type of ownership. This proves once again that the application of self-audit is relevant for today and it is necessary to apply it to all schools, regardless of the type of ownership. At the beginning of the year, during the implementation of the self-audit institution, the increase in the quality percentage of 66.4% → 75% → 78% is recorded in the full secondary school No. 141 of Surakhani district of Baku city. The next experimental self-audit was conducted in the full secondary

school of the School-Lyceum Complex and the dynamism is confirmed with indicators of 51.06% → 60% → 75%.

During the research, we were not satisfied only with Baku city schools, we also decided to conduct an experiment in regional schools, in rural conditions located in both new-type and adapted buildings, including schools with a small or large number of students. Secondary school No. 2, Qakhbash village, Gakh region, is located in an adapted building. During the introduction of self-audit in the school, a change in the rate of quality increase of 52,17% → 63% → 73% was recorded. The quality index in Almali village secondary school of Gakh region was 48% → 58% → 68%. Dynamism of 47.5% → 53% → 65.8% was registered in Jalayir village secondary school of Gakh region, where self-audit was applied as an experiment. Based on all these indicators, it can be said that the application of self-audit in secondary schools, regardless of the form of ownership, the type of school, the number of students, gives a successful result. It is possible to follow the indicators of the schools in the areas of the quality indicators in the research, in the table prepared for the experimented schools (table 2.5.9):

**Table 2.5.9.**  
**Quality results of self-audit in experimental schools**

Row №	School name	Number of students	diagnost ic	half-year	final
1.	Era secondary school of Baku city	197	73 %	82 %	84%
2.	Full secondary school No. 141, Surakhani district, Baku city	1516	66,4 %	75 %	78%
3.	School-LyceumComplex	3193	51,06%	60 %	75%
4.	Full secondary school No. 2, Qakhbash village, Gakh district	115	52,17 %	63 %	73%
5.	Gakh district Almali village secondary school	316	48 %	58 %	68%
6.	Jalayir village secondary school, Gakh district	154	47,5 %	53 %	65,8%

In addition to the results of the experiments being conducted separately for each school, the dynamic quality indicators are presented in three stages: diagnostic, semi-annual and final in one academic year, and summarizing final result are given in table 2.5.10. (table 2.5.10.):

**Table 2.5.10.**

**Final report of self-audit in experimental schools**

The number of school where experiments were held	The number of students	Quality results		
		diagnostic	Half-year	Final
Full secondary school №6	5491	57%	66%	74%

Row №	The names of occasions	The state of implementation					
		diagnostic		Half-year		final	
		With number	percent	With number	percent	With number	percent
1.	The type of school	New type		New type		New type	
2.	The number of students	5491		5532		5547	
3.	The number of teachers	534		534		533	
4.	The number of classrooms	231		241		241	
5.	Attendance		90%		95,5%		99%
6.	Percent of success		87%		92%		98%
7.	Quality success		61%		64%		78 %
8.	Educational resources		62%		69,5%		83 %
9.	Shortcomings, deficiencies		23%		17,7%		9,6%
10.	Scientific activity of teachers	13		15		23	
11.	Teachers' attendance in occasions		64%		73%		85%
12.	Technical resources		63%		67%		79%
13.	Visual aids		63%		68,5%		82%
14.	Number of topics discussed in methodological associations	25		30		45	
15.	School enrollment indicators		66 %	-	-		80 %
16.	Participation of students in republican and international olympiads, competitions	25		-	-	40	
17.	Stimulation of teachers	8		6		15	
18.	Preparation of budget forecast and submission to financial institutions		100 %		100%		100%
19.	Adjustment of the budget after approval		-		-		-
20.	Spending of realized funds for their intended purpose: a) budget savings		5%		8%		10%
	b)waste of budget		-		-		-
21.	Organization and implementation of quotations		17 %		-		17 %
22.	Organization and implementation of competitions		-		-		-
23.	Extra-budgetary funds: a) distribution by items		100%		100%		100%
	b) spending on appointments		-		-		-
24.	Accountability in the budget - during the financial year		100%		100%		100%
25.	Quarterly financial statements			4 times		twice	
26.	Financial report for the year	once		once		once	

Options for applying self-audit, which is applied as a progressive method of control in education management, were presented to the schools. The essence, content, organization, structure of self-audit, preparation and implementation of normative-legal documents were recommended. Based on the diagnostic sociological survey, we decided to conduct semi-annual and final self-audit work as an experiment in 6 schools.

Self-audit was implemented as an experiment in Baku city and regional schools. Here the diagnostic results were determined. The type of school, the number of students, teachers, classes were determined. Attendance, success, quality percentage were taken diagnostically. Educational and technical resources, visual aids were recorded. Teachers' participation in training and scientific creativity were examined diagnostically. Delays, deficiencies were recorded in the training. The relationship of the school with other schools was determined. The number of discussed topics of the previous year was examined in method combinations. Admission of graduates of the school to higher and secondary educational institutions was clarified, the state of stimulation of school teachers was studied. The results were tabulated separately for 3 stages of self-audit for each school, and the results of the average inspection indicators were summarized in the experimental schools.

Thus, the study showed that self-audit ensures the quality dynamics of all areas of management of secondary schools. The formation of the activity of the self-audit institution in the management of general education schools regulates the efficiency, creates a regular control system of the level of quality, ensures the collegiality of management, public and citizen satisfaction. Thus, it is appropriate to apply self-audit, which shows itself as a progressive, modern model in international practice in the management of general education schools and improving the quality of education.

The following **results** were obtained during the research:

1. In the dissertation work, self-audit which is a methodical activity applied in secondary schools, has been studied in detail as one of the basic elements of the management system. Self-audit in general education schools is a method of self-examination, assessment and evaluation, covering all areas of activity. Members of

the self-audit body, public auditors realize operational control over the activities of the school staff, help school staff to use their skills effectively and give an objective assessment of the accuracy of the information provided to management.

2. The pedagogical essence, content, methodical provision of the self-audit body applied in general education schools allows to promote purposeful cognitive activity aimed at acquiring knowledge, skills and habits in the learning process and apply this knowledge in practice.

3. The means of application of self-audit, opportunities for influence and knowledge and skills acquired in the educational process, skills and abilities, ethical norms and values, the creation of the necessary conditions for the students to be worthy members of society, the creation of opportunities for their knowledge and ethical behavior and being a good citizen are clarified.

4. The application of self-audit reveals students' learning characteristics, indexing, in other word, the presentation of the student's personality, the development and demonstration of their skills. This allows us to track the direction of indexing in the school.

5. The application of self-audit studies the means which serve to the development of both teachers and students, reveals the development of managers skills, students' potential opportunities, intelligence and cognitive development and educational effects.

6. Self-audit creates conditions for extracurricular activities to acquire additional knowledge and improve the quality of general skills, strengthen inter-student cooperation, reveal students' abilities to increase scientific interest and logical thinking, focus on the development of potential interests and controls the development of cognitive processes.

7. Continuous improvement of self-audited pedagogical staff plays an important role in the development of profession and retraining, elimination of shortcomings in the process of initial training of teachers and the high quality of their training.

8. The results of the study show that the proper regulation of "school-parent" relations from a pedagogical point of view, which affects the quality of education in secondary schools, the perception of students as a subject of the pedagogical process is a way to the formation of personality. Therefore, parents are also represented in the self-audit body. The activities of the school community are

reviewed by the public auditor of the self-audit and recommendations are made after detailed study.

9. The self-audit body studies the use of material and technical base of the school, accounting of fixed assets, use of subject cabinets, teaching laboratory, workshop, sports facilities, sports and assembly hall, school furniture, information communication, audio-visual equipment.

10. In the study, the processes of financial forecasting in secondary schools, regardless of the type of ownership, have complex and dynamic character. The importance of effective management of these processes is growing, and the activities of educational institutions are based on the development of cognition and thinking. This complex system is formed on the basis of the application of modern methods of analysis and synthesis. Such methods allow to reflect the main features and trends of real management processes. The public auditor investigates the situation of the process of preparation of forecasting and its presentation to financial center and gives proper recommendation.

11. One of the main factors in the management of the secondary school studied in the research is accountability. In general, if the main forms of improving the quality of school management are forecasting and planning, then reporting is its audit. The public auditor of the self-audit examines the course, sequence and accuracy of all these processes and makes relevant proposals.

12. In the given work the compliance of school activities with the requirements of the State Educational Standards during the self-audit is analyzed, the directions of self-audit is evaluated and reports are made.

The following suggestions can be made regardind with the research:

1. It would be better to establish self-audit public institutions as a method of control in schools, regardless of the type of property.

2. School management can use self-audit in management as the most advanced method of quality dynamics control.

3. The school administration may organize special trainings for public auditors.

4. It is expedient to apply self-audit in terms of organization of control in management at all levels and steps of educational institutions.

5. It is proposed to conduct trainings, seminars for managers of general education institutions on the essence, content and organization of self-audit, providing important knowledge.

The content of the dissertation, the main scientific ideas, the results are reflected in the following **published applicant**:

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7. Self-audit is one of the means of revealing quality indicators // – Baku: Journal of Language and Literature of Azerbaijan State University, – 2015. № 2. – p. 150-152
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