

Management Functions in Small Entrepreneurs: Scale Development and Validation

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Abstract

The primary purpose of this study is to create and develop a management functions scale develop a management scale tailored for small entrepreneurs consisting of various types of business. The study objectives are finding the validity and reliability questions to assess the management functions that appeared in all of the management books and academic literatures. In this study, management functions consist of four functions that specified in numerous management documents included planning, organizing, leading, and controlling as represented in the role of dimensions to measure the management functions. The data was gathered by using questionnaires from 214 administrators or owners of small entrepreneurs from diverse small businesses. Data analysis used reliability and validity testing throughout several steps such as IOC, try out, Cronbach's alpha, exploratory factor analysis (EFA) and confirmatory factor analysis (CFA) to measure each management function dimensions. This research showed the confirmed results eighteen from twenty items resulting in four dimensions of management functions consist of planning (four items), organizing (four items), leading (five items) and controlling (five items). Moreover, the finding indicated that all of the dimensions appeared the model fit statistics are the highest contributor to management functions followed controlling, leading, organizing and planning. The study provides important implications for future research and the development of management function scales, offering valuable insights for small business management.

Keywords: Management Function, Scale Development, Small Entrepreneur

1. Introduction

The importance of management functions on a business' activities and performance has been approached differently in the prior literature (Dler & Tawfeq, 2021). These functions influence businesses' productivity and capability to provide efficient techniques that encourage profit, and competitive services or products. Bradley (2022) stated that existing management functions, as a variable, come from Darwin's Theory, where the theory of natural selection is claimed to also occur in business and organization. According to Darwin's theory in natural selection, there are mechanisms for the evolution of members who adapt themselves to fit the environment for successful survival. Didonet et al., (2020) claimed that small businesses should have a management function that is flexible and informal, that is implement over a short term, for possible future readjustments. Futhermore, Brigden (2024) also suggested that the basic practices that every manager or owner should perform in daily operation consist of four functions are planning, organizing, leading, and controlling. These functions can ensure effective management and organizational success.

The four management functions perception tool is a very simple tool that evaluates employees' and managers' perceptions about the way each management function is performed within an organizational unit of a company (Martela, 2023). As far as we know, this four-management function perception concept is not new, with similar feedback-based models used by practitioners to evaluate management. In previous literature on management function, there are other key areas. For instance, Fayol (1949) outlined five functions of management in organizations, which are planning, organizing, leading, coordinating and controlling. Meanwhile, many researchers have argued about the management functions, commonly four classic categories of the management function, which are coordinating, organizing, controlling, and planning. Bedeian (1986) only stated that there are three categories which are controlling, organizing, and planning. Koontz (1986) mentioned five functions which are organizing, planning, controlling, leading and staffing. Ramirez (2024) determined that the functions as organizing, planning, controlling, leading, and staffing. Piplica et al., (2024) stated that the management has four functions which are organizing, planning, controlling, and leading, and Salsabila and Alam (2024) confirmed three management functions consisting of planning, organizing and controlling. Additionally, the assortment of researchers' knowledge on the managerial function, hence in this article, the study is about the managerial function which is organizing, planning, fundraising, staffing, and information system accustomed with the general social service institution's needs. However, this study applied and summarized management functions from previous literature into the four-management function concept consist of planning, organizing, leading and controlling.

First, planning is one of the management functions about setting goals and planning on how to achieve them. This function needs the managers or leaders to be alert of their organization environment conditions and be able to predict future conditions (Dler & Tawfeq, 2021). The managers must be good at making choices. Second, the organizing function consists of creating a structure of the organization and assigning human resources to accomplish the goals. The organizational structure is the basis within which determination is organized. The organization chart was used to display the structure because it provides a graphic representation of an organization hierarchy. Organizational design decisions are choices made about the structural organization (Evanthi & Azhar, 2021). Third, leading includes the informal and social sources of influence that leaders or managers use to encourage others to take action. If managers are productive leaders, people who work under them will be willing to do their best in achieving the organizational goals. Finally, the controlling function is confirming that the performance will not be below the standards (Cambalikova & Misun, 2017). Controlling has three components: first, creating standards of the firm performance; second, examining the actual firm performance to its established standards; third, fix the performance where it is necessary. Generally, performance standards are referred to in monetary terms such as profits, costs, or revenue (Arbelo et al., 2021), but it can be referred in other terms, such as several defective products, units produced, or customer service or levels of quality. In conclusion, there are four functions of management, which are organizing, planning, controlling, and leading, that are considered to be the best factors in describing the leaders' or managers' responsibilities and the best method to categorize collected data about the study of management (Malikhah, 2021). Even though there have been huge changes in the surroundings handled by leaders and the instruments used by them to complete their responsibilities, leaders still make these significant functions (Vito & Sethi, 2020).

To perform relevant dimensions of management functions, all businesses, regardless of their size, face a major challenge to find the most appropriate tool, suitable for their needs and expectations (Martela, 2023). This study is meant to develop an item of the usage of a tool that evaluates the management functions. Therefore, the main purpose of this study is to develop and validate the four dimensions of management functions, consisting of planning, organizing,

directing, and controlling, based on various definitions from prior literature. This study employs a quantitatively-based survey with measures used comparatively across numerous entrepreneurs, owners, or leaders in small businesses. Small entrepreneurs are part of the small and medium enterprise and the important current-focused sectors that set a goal to foster and promote abilities that include technology, innovation, and creativity (Castillo-Vergara & Lema, 2022). The results from this study might show management function dimensions and items appropriate to the current environment for small businesses. There are two contributions to this study to the literature. The model data is a crucial source for both researchers and practitioners. The recommendations that we establish can be used as a tool beneficial for both manager and leader who plan to create new similar efficiency management functions. In addition, it can help individuals who plan to use similar management functions or even this management functions in their own businesses. Several managers or leaders of the management functions have been partially dependent on traditional concepts such as Taylor (1911) and Fayol (1949) in various company that operates in a small, medium and large business. The main results of the study are that these management functions are a very simple one, easy to use at any level, contain basic practices relevant for almost any business and that this dimension evaluates the foundation of every management's functions. The tool of management functions also has weak points and without the empirical evidence that confirmed the precision dimensions: it does not consider validity and reliability throughout the EFA and CFA statistics method in small entrepreneurs in Thailand context, it doesn't go too deep in evaluating narrow practices that should exist in the few of business.

In the next part of this study, the author displays a review of the relevant literature on management functions to better clarify the contribution of the study. Later, the author explained the research methodology included validity and reliability, and data description, next part presented the finding of this study and the last part exhibited the discussion and concludes.

2. Literature Review

Following the literature of management functions (Awaluddin & Sabdani-Asiri, 2024), one of the important responsibilities and functions of the leaders is exerting organize, planning, controlling and leading business resources and operations. The original definition of the managerial function is the method that leaders guarantee that resources are used and obtained efficiently to achieve the organization's goals (Algahtani, 2014). The theory of this research is established by the use of the agency theory context. This theory has shown benefits of establishing implementation in management because it is mathematically rich and considers various non-pecuniary and pecuniary factors in the operational management functions (Syafriadi et al., 2023). Additionally, this theory is chosen because many management researchers have considered its importance in creating effective management function processes (Eisenhardt, 1989; Dler & Tawfeq, 2021; Evanthy & Azhar, 2021). Also, they have demonstrated that agency theory is capable of explaining the comprehensive and implanting effects of the function errors and having the extensive capability to catch many function mechanisms when there is uncertainty (Panda & Leepsa, 2017). The factors of a managerial function model are composed of two groups which are the owner or the principal and manager or the agent. The principal or owner has invested in the business and has assigned the roles of making decisions to the agent or the managers (Bernhold & Wiesweg, 2021). The managers will apply their skills based upon pre-specified contracts. Since the agent is encouraged mainly by personal gain, they may choose movements that would jeopardize the owners' advantages. To stop the agent from causing this problem, an appropriate function mechanism must be recognized. Agency theory offers a strong reason as to why upholding mechanisms of the management function is essential (Lan & Heracleous, 2010). Hence, in this research, we refer to this as "the organizational role" of the firm or agency. Agency theory examines the solutions

and problems about tasks delegation from owners to managers in the context of contradictory interests between the groups (Al-Faryan, 2024). Starting from clear expectations about contracting, rationality, and informational circumstances, the theory talks about errors of ex-post information asymmetry and studies situations under many types of incentive devices and control arrangements can be arranged to lessen the welfare damage (Bosse & Phillips, 2016). Its broad applicability and clear predictions have permitted agency theory to appreciate the significant scientific influence on social science; nevertheless, it has also garnered considerable disapproval (Linder & Foss, 2018).

Management was defined as a method in accomplishing the organization's goals in the literature. A set of activities that are interrelated and ongoing is called process (Aguilera et al., 2024). Ongoing means that the actions not done gradually, where the role is moved from one activity to the next. As an alternative, only when there are new activities will the process continue. Interrelated refers to the findings of each action that affect other tasks and activities. Managers are responsible for overseeing that the progress is done effectively and efficiently (Gasemagha & Kowang, 2021). There are four processes or functions in management which are planning, organizing, leading, and controlling. Also, these processes do not need to be done in order. For example, managers can't plan for every error that firms will face, but as management progress, there can be changes to accommodate the problems (Ahmadi et al., 2017). It is the managers' responsibility to maintain the integrity and unity of the process when there are changes.

2.1 Planning

Planning is to define the firm performance objectives and determine the actions to accomplish the goals (Messaoud, 2022). With this process, what the organization's future should be and how to achieve it will be defined. Strategic plans mean the long-term and its influence on the organization. A strategic plan connects the break between what a firm will become and what it is already. After the strategic plan comes to the tactical plans, tactical plans convert strategic plans into actions that will be done by the specific department within the firm (Elbanna et al., 2016). In other words, they are what actions have to be done, who will be responsible and what are the needed resources.

2.2 Organizing

After planning, the leaders must know how to implement the plan as best as they can do. Organizing function is about determining how the firm will be organized (by job responsibilities, matrix teams, departments, etc.) (Ahmady et al., 2016), distributing responsibility and authority to many departments, assigning resources within the firm, and coordinating the activities of individuals and groups (Nizma et al., 2024).

2.3 Leading

The planning and organizing won't be achievable to its very best if it is not done or lead properly. Leaders use charisma, character, and knowledge to inspire effort and enthusiasm to achieve the organizational objectives (Williams Jr et al., 2018). By leading, the managers must build commitment to a shared vision, communicate goals throughout the firm, encourage high performance, and create shared culture and values (Vito & Sethi, 2020). Additionally, these managers can use the method of punishing and rewarding to accomplish the organization's objectives. Good managers or leaders encourage people to support their goals and create commitment and belief (Steinmann et al., 2020). There are differences between management skills and leadership, but in this case, they are the same because they are both effective for people in the context of business.

2.4 Controlling

The leaders must keep in mind that not everything will go as planned. To respond in such a situation the leader must observe and respond or control the problem (Khan et al., 2020). Controlling is the method of observing activities, evaluating performance, relating results to goals, and solving where are needed (Merchant, 1982). This is also known as a feedback loop; it is shown in a picture of a product design feedback loop.

Meanwhile, among all the four functions of management, controlling might be the most significant one (Conkright, 2015). It gives the understandings that help the process of achieving the goals on the track. By controlling their firms, leaders are well informed of what needs to be changed, improved, or continued; what is working and what isn't; and what is happening (Vito & Sethi, 2020). Some company's control their problems by entering new processes and products in the markets, but according to management, not all problems can be anticipated (Kraus et al., 2022). Therefore, close monitoring must be done to allow the company to change which will result in a very effective transition.

3. Research Methodology

3.1 Research Instrument

The researcher used a questionnaire as the research instrument, which was translated into Thai and checked for translation consistency. The questionnaire was developed based on a review of the existing small entrepreneur indices and tested through a pilot survey and the instrument was enhanced based on the comment and feedback from the pilot survey. The research instrument was adapted and modified from past studies and the existing management functions index. This study divided the instrument into two main parts. The first part is the respondent characteristics separated into six items including gender, level of education, position in business, type of business, age, year of working experience, the investment value of a business, and several employees. The second part consisted of four dimensions of management functions, where planning factor was applied from past research such as Crişan et al., (2018), Vito and Sethi (2020), and Malikhah (2021) that was measured by five items. Organizing factors were adapted from Weick and Orden (1990) and Renecele et al., (2020), which were assessed by five items. The leading factor was applied from prior studies consisting of five items adapted from Morrison et al., (2004), Ali et al., (2013), and Chang et al., (2021). Lastly, the controlling dimension also developed from a prior study included El-Kiki et al., (2005) and Arbelo et al., (2021) measured from five items. All variables in the second part were measured by a five-point Likert scale, ranging from 1 (strongly disagree) to 5 (strongly agree). After developed the questionnaire, this study used the item-objective congruence (IOC) test the validity of the questionnaire and the result showed .67 – 1.00 means acceptable. Finally, reliability value from the tryout process showed from 30 respondents in four management function dimensions comprise planning, organizing, leading, and controlling .82, .74, .71 and .85 respectively. As Cho and Kim (2015) stated that the reliability of questionnaires dimensions had values of Cronbach's alpha greater than .70 is indicated that the instrument has more internal consistency. The results indicated high reliabilities of all constructs and can be used for analysis validity estimation in the next step.

3.2 Sampling method and measures

This research gathered data from owners of small entrepreneurs located in Muak Lek, Thailand. There were 618 small entrepreneurs registered in the Muak Lek Municipal Unit, Muak Lek District, Saraburi Province as determined by using the Mundfrom et al., (2005) method, which specifies the minimums of sample size from 3 to 20 times the number of items and absolute ranges from 100 to over 1,000. As a result, a total of 214 questionnaires were collected and usable. In selecting the sample for the research, the researcher used purposive

sampling for selection because the researcher wanted to collect data from respondents who have knowledge, abilities, skills, experience, and expertise in managing a small business and is a person who can answer questions in the questionnaire as accurately as possible. Besides, the researcher told all of the informants that their responses were anonymous and confidential, assured them that the data would be collected and maintained in an offsite computer system to help guarantee confidentiality, and explained that management would receive a summary report without individual identification.

3.3 Data Analysis and Statistics

This study used statistical data process and analysis software by defining the score for four management function dimensions were planning, organizing, leading and controlling from owners in small entrepreneurs. The several statistics included Frequency, Percentage, Mean, S.D., Correlation, EFA and CFA were employed in this research.

4. Research Results

4.1 Respondent Profile

The respondent profile of the 214 small entrepreneurs showed 130 females (60.7%), 88 respondents (41.1%) graduated with a bachelor's degree, 175 respondents (81.8%) are owners of businesses, and in terms of the type of the businesses, it was seen that 114 respondents (47.7%) are retailers. Moreover, the finding exhibited 110 small entrepreneurs are 20-year-olds to 39-year-olds, 85 respondents have work experience in the business for more than ten years, the investment value between 50,000 THB to 100,000 THB (25.2%), and 3 employees and below showed in 116 small entrepreneurs (54.2%). The respondents profile indicated that the respondent has suitable characteristics to respond to the information in the questionnaire about four dimensions of management functions because they have more experience to manage the business.

4.2 Exploratory factor analysis (EFA)

The main aim of the EFA method is to reduce data and summarize the components. McDonald (2014) mentioned that factor analysis is a common name for an unclear boundless set of methods for processing data, mainly for the biological and social sciences, and exploring the empirical data to examine the characteristic traits and interesting connections without making a definite data model.

Table 1. Mean, S.D., Cronbach's Alpha, and Correlation of Management Function

Construct	Mean	S.D.	α	Planning	Organizing	Leading	Controlling
Planning	3.74	.72	.79	1.00			
Organizing	3.87	.76	.73	.77**	1.00		
Leading	3.49	.66	.73	.50**	.55**	1.00	
Controlling	3.32	.74	.81	.41**	.43**	.59**	1.00

** Correlation is significant at the .001 level (2-tailed)

Table 1 displays the findings of CR and Correlation Matrix Standard deviation (S.D), Mean, and Cronbach's Alpha value (20 items were .86) greater than .70 (Cho and Kim, 2015). The correlation matrix shows four variables' correlations, which demonstrate the relative direction and strength of a linear connection among variables in the matrix. The bivariate correlation procedure was examined in a two-tailed test which gives significant at the .01 level ($p < .01$) and the correlation value not more than .80 (between .42 - .77) is means the results indicate no multicollinearity problems in this study (Hair et al., 2006).

Table 2. Factor analysis, Eigenvalues, KMO, and Bartlett's test for each research variable as regards management functions

Factor	Items	Factor loading	Eigenvalue	KMO	Bartlett's Test	df	p-value
Planning	Planning1	.35	57.34	.78	161.63	10	.00
	Planning2	.85					
	Planning3	.79					
	Planning4	.86					
	Planning5	.80					
Organizing	Organizing1	.39	49.81	.74	99.65	10	.00
	Organizing2	.69					
	Organizing3	.78					
	Organizing4	.83					
	Organizing5	.76					
Leading	Leading1	.69	48.20	.75	79.75	10	.00
	Leading2	.68					
	Leading3	.72					
	Leading4	.76					
	Leading5	.62					
Controlling	Controlling1	.68	57.86	.83	132.10	10	.00
	Controlling2	.73					
	Controlling3	.83					
	Controlling4	.79					
	Controlling5	.78					

Table 2, in terms of convergent validity, shows that approximately 200 samples should have factors loading higher than .40. Therefore, the overall results showed four management functions that appear in two items in planning and organizing functions have the factor loading below than .40 (Planning1 and Organizing1). The results indicated that if each item has loading weights less than .40 might delete from each variable. Therefore, the planning variable deleted one item (Planning1), organizing variable cut one item (Organizing1) and leading and controlling variable not deleted. Consequently, this research remained eighteen items from twenty items in the four dimensions of management function. Moreover, another value such as the Eigenvalues greater than .30 and the Kaiser-Meyer-Olkin (KMO) test was used to measure sampling adequacy because it is higher than .70 and the Bartlett test significance ($p \leq .05$) which means that the items are correlated highly enough to provide a reasonable basis for factor analysis (Leech et al. 2014). Anti-image correlation value shown each management function consist of planning between .63 - .81, organizing between .68 - .77, leading between .72 - .80 and controlling between .80 - .86. Appendix 1 show the detail of each question in four dimensions of management function.

4.3 Confirmatory Factor Analysis (CFA)

According to Wong and Law (2002), the CFA model recognizes the relationship between the observed variables and the fundamental constructs with factors allowed to inter-correlate freely. In this study, the confirmatory measurement model was utilized to assess unidimensional, convergent validity and construct reliability. Therefore, this measurement model was performed on both independent and dependent variables to evaluate how good the observed variables are linked to a set of latent variables (Choi & Seltzer, 2010). All measurement models were established based on theoretical and empirical backgrounds suggested in previous studies. The goodness-of-fit indices that assess goodness of fit of the model encompass the normed chi-square test, a p-value that is no significant, NFI should be

more than .95, CFI and GFI value more than .90, and RMSEA lower than .80. Table 3 showed the threshold of fit indices.

Table 3. Threshold of Fit Indices

Fit Indices	Threshold	Cited
χ^2/df	1.00-5.00	Schumacker and Lomax (2004)
p	>.05	Barrett (2007)
NFI	>.90	Hu and Bentler (1999)
RMSEA	<.08	Steiger (1990)
CFI	>.90	Bentler (1990)
GFI	>.90	Jöreskog and Sörbom (1993)

Furthermore, CFA was also made to assess the convergent validity of the measurement model established under three circumstances suggested by (Fornell & Larcker, 1981) as follows: first, all indicator factor loadings should be significant. Second, the CR value is written as ρ , with the condition that composite reliability should be greater than .60 (Bagozzi & Yi, 1988). Third, the average variance extracted (AVE) for every idea should be higher than .50 according to Kline (2005). Therefore, from the results showed that Average Variance Extracted (AVE) value might be higher than .50 only one factor is planning (.60), but other three factors are organizing, leading and controlling indicated AVE value lower than .50 (.48, .36, and .47, respectively). However, Fornell and Larcker (1981) confirmed that the study can accept AVE lower than .50, and if CR value is higher than 0.6 (planning = .86, organizing = .73, leading = .73 and controlling = .82), the convergent validity of the construct is still adequate. Table 4 showed the factor standardized loading, S.E., t-value, CR and AVE.

Table 4. Standardized Loading, S.E., t-value, CR and AVE of Four Management Functions

Item	Factor Loading			R ²	CR	AVE
	Standardized Loading	S.E.	t-value			
Planning2	.79	.12	7.80***	.63	.86	.60
Planning3	.67	.13	6.34***	.44		
Planning4	.78	.13	7.65***	.61		
Planning5	.85	-	-	.72		
Organizing2	.56	.16	4.49***	.32	.73	.48
Organizing3	.72	.18	5.47***	.52		
Organizing4	.77	-	-	.59		
Organizing5	.68	.16	5.27***	.43		
Leading1	.58	.22	4.14***	.34	.73	.36
Leading2	.56	.25	4.01***	.31		
Leading3	.63	.19	4.33***	.39		
Leading4	.71	-	-	.50		
Leading5	.49	.18	3.62***	.24		
Controlling1	.58	.15	4.94***	.33	.82	.47
Controlling2	.65	.17	5.57***	.42		
Controlling3	.78	-	-	.61		
Controlling4	.72	.15	6.14***	.52		
Controlling5	.71	.16	6.09***	.51		

Table 5 show the results from each dimension of management function. First, planning factor from EFA remain four items and in CFA showed not cut additionally items then continue four items and all items showed R² more than .40 and after considered other value such as χ^2

/df = 2.62, p -value = .07, NFI = .97, RMSEA = .14, CFI = .98 and GFI = .97. These values appeared only one value is RMSEA higher than .80 but other value showed the goodness of fit value between conceptual framework and empirical evidences.

The second management function dimension is organizing. The EFA results suggested delete one item because the loading value was less than .40, then, in CFA the remaining four items in organizing indicated validity and reliability enough in the management function scale. In Table 4, R^2 value can be seen to be lower than .40 but other value in Table 5 included as χ^2 /df = 2.38, p -value = .09, NFI = .97, CFI = .97 and GFI = .97 are under the threshold exclude RMSEA = .13 is higher than .80. Therefore, when considering the overall value this dimension showed the goodness of fit for four items in organizing.

Third, leading factor of management function remain five items from both EFA and CFA. The results showed χ^2 /df = 1.41, p -value = .22, NFI = .91, RMSEA = .07, CFI = .97 and GFI = .97. These results showed that the goodness of fit from five items in leading factor indicating validity and reliability enough that leading can be representative of third dimension of management function variable. Finally, last dimension of management function is controlling. The results from EFA and CFA showed not to cut the item and the model fit values showed χ^2 /df = .76, p -value = .58, NFI = .97, RMSEA = .00, CFI = 1.00 and GFI = .98. These finding indicated adequate validity and reliability value that leading can be representative by four functions of management dimension.

Table 5. Model Fit Statics of Management Function Dimensions

Factor	χ^2 /df	p-value	NFI	RMSEA	CFI	GFI
Planning	2.62	.07	.97	.14	.98	.97
Organizing	2.38	.09	.97	.13	.97	.97
Leading	1.41	.22	.91	.07	.97	.97
Controlling	.76	.58	.97	.00	1.00	.98

4. Discussion

The main objective of this study is to generate and improve the management functions scale by collected data from small entrepreneurs of several owners' businesses in Thailand. The study created all of the items in the area of management functions from prior empirical study and generated classifications of managerial function base on many management books and academic outputs. Exploratory Factor Analysis (EFA) and Confirmatory Factor analysis (CFA) indicate four dimensions derived from management functions—planning, organizing, leading, and controlling—which appear to be conceptually and empirically separate.

Planning mapping explains an owner or leader's process of setting goals and objectives that drag into the development of operation for accomplishing those goals and objectives (Steinmann et al., 2018). In the task of managers and leaders involved in setting the goals and objectives for the business plan meanwhile, they should prepare the systematic and write the official of the daily plan that consistency to the annual plan and long plan. The next step in the planning task is to analyze all information used for operation plans and communicate with all of the subordinates in business (Khonamri et al., 2017). In the setting of an operational or annual plan, the managers or leaders might be regarding use of limited existing resources to make lower costs and higher benefits (Reilly, 1998). It can be seen that the result follows the prior literature, which is the consistency of the four items in the planning dimensions.

In the organizing dimension involve to measure the management function by four items by each item explained the responsibility of managers or leaders. The managers might be developing the organizational structure for their business and design the group of work to conduct each business function such as marketing, human resources, productions and operations, and financial and accounting (Nuseir, 2019). These functions require people who

possess specific expertise to apply in business functions. Moreover, organizational structure, chain of command and span of control designed not complicate to manage in business (Ahmady et al., 2016). From the empirical evidence, large businesses appear to be more complicated, but small businesses might not even have a formal structure. Furthermore, the organizational structure and chain of command usually explained tasks and responsibilities for each employee in business (Martela, 2023). This shows that clarity in responsibilities improve operations and ensure that everyone understands their contributions to the business objectives.

Leading involves leaders or managers' use of influence or prompting the employees in the business to work together and motivate their jobs to achieve business goals (Akpaprep et al., 2019). The leading tasks involve communicating among employees to understand the overall objective and goal in the planning process lead them to implement the plan in daily work. At the same time, leaders might create a positive attitude towards the work and goals by changing the behavior of the employees (Alhammadi, 2024). The role of leaders leads the followers in business to conduct the routine job that specifies in the operational plan and support them to solve the problem that occurs within the business (Vito & Sethi, 2020). In prior literature confirmed that leaders are more important than managers because they respond to a lot of work in business (Sharma et al., 2023).

Controlling explains the process to establish a specific system to control and plan different operations that a business going through (Dědečková, 2020). Control is a managerial function that assists in checking problems to take proper action included setting standards, measuring actual performance and taking corrective action the decision making (Cambalikova & Misun, 2017). This process helps in the formulation of plans in light of the problems that were identified and thus, helps in better planning in the future periods (Beerepoot et al., 2023). The three sub-process of controlling consist of first, establishing performance standards, second, comparing actual performance against standards, and third, taking corrective action when necessary (Kibira et al., 2016). The controlling function is an accomplishment of measures that further makes progress towards the organizational goals and brings to light the deviations, and indicates corrective action (Cambalikova & Misun, 2017). Therefore, it helps in guiding the organizational goals which can be achieved by performing a controlling function. So, from the meaning of controlling we understand it not only completes the management process but also improves planning in the next cycle.

The major functions that managers or leaders complete can be categorized into four different functions known as planning, organizing, leading, and controlling. For some of the scholars, they believe that only realize the final two - leading and controlling - then-manager or leader should know that for every managerial behavior in business. However, there might be times that leaders might not have the same responsibilities as the managers there is an equal amount that a leader does not. Behind the manager's function, they spend a good deal of their time planning and organizing, so that they can effectively carry out the functions of leading and controlling. Currently, before manager think as a leader is different, they should also know that the four functions of management are standard across businesses, whether that be in a large, medium and small enterprises. Effective managers might be understood by how planning, organizing, leading, and controlling are used to achieve organizational success. Unfortunately, prior literature did not present the opportunity to develop an effective scale to measure management functions, but perhaps learning from evidence in these management literature provided insights into an abundance of details about the four functions of management which will help identify effective steps that managers need to account for to become an effective leader. Therefore, this study describes a total of twenty items in planning, organizing, leading, and controlling. The results from EFA and CFA in this dimension confirmed that each item in planning can measure because the model fit was indicated that normed fit index (NFI), root mean square error of approximation (RMSEA), comparative fit

index (CFI) and goodness of fit index (GFI) are following the specified condition. Finally, twenty items remain only eighteen items included every four items in planning and organizing (cut one of each) and in organizing and controlling remain every five items not reduce item from both dimensions. Thus, researchers who want to study management functions research in the future can use these items to continue their studies because four items of planning indicated the validity and reliability that has been confirmed in this study.

5. Limitations and future research opportunities

The item and dimension outlined in this study not only provides a measurement tool heretofore lacking in the literature, but it also provides an agenda for limitation and future research. One of the potential limitations of this study was in the sampling procedure used. Because data were collected from the owner, leader, and manager who working in small entrepreneurs, this sample cannot be classified as a probability sample because these people have different responsibilities in business performance. However, because the participant response rate was well more than 88.43% and the participating owners, leaders, and managers serve small entrepreneurs of varied businesses, the findings from this study can be treated as a good representation of informants. We believe the advantage of sampling elected owners, leaders and managers are many of the inherent sampling challenges associated with this population—particularly for studying managerial function. The generalization to the small businesses sector may require additional field research for future research.

There are 214 small entrepreneurs that are in small sizes because the structural equation modeling (SEM) rules-of-thumb stated that sample size about 200 may be too small analysis (Kline, 2005). However, the research methodology showed many steps to test the validity and reliability that confirm all four dimensions in management functions. Another concern was the scale development of four dimensions of management functions and each function includes planning, organizing, leading and controlling have only five items of each. From literature, another scholar might be argued that each dimension has more than five items that cover the definition of management functions.

Moreover, this study provides only four managerial function dimensions from prior literatures but in several evidences indicated other management functions such as staffing, directing, motivating, coordinating, communicating, and commanding. Therefore, future research needs to be concern more in these management functions and create the items for them. Finally, from research finding indicated some results not following the condition of confirmatory factor analysis (CFA) such as R^2 value below .40 (Organizing2, Leading1, Leading2, Leading3, Leading5, and Controlling1), RMSEA value not below .05 (Planning and Organizing dimensions) and AVE value below .50 (Organizing, Leading and Controlling). These values might be effective to validity and reliability of this study.

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