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Article

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Amfiteatru Economic Journal

Provided in Cooperation with:
The Bucharest University of Economic Studies

Suggested Citation: Dumitru, Valentin Florentin; Stanciu, Andrei; Dumitru, Madalina; Feleaga, Liliana (2014) : Pressure and Isomorphism in Business Education, Amfiteatru Economic Journal, ISSN 2247-9104, The Bucharest University of Economic Studies, Bucharest, Vol. 16, Iss. 37, pp. 784-799

This Version is available at:
https://hdl.handle.net/10419/168857

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PRESSURE AND ISOMORPHISM IN BUSINESS EDUCATION

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Abstract
Aligning the Romanian university education to the Bologna Treaty requirements generated the establishment of the professional skills that have to be obtained by students through business education. To enhance the skills to be acquired by a student along his preparation, the curriculum of the Faculty of Accounting and Management Information Systems within the Bucharest University of Economic Studies was changed several times. This paper follows the evolution of the curriculum for the bachelor's degree of the Faculty of Accounting and Management Information Systems for a period of eight years. To highlight how the curriculum was adjusted according to the expectations of stakeholders the neo-institutional theory was used, applying the concepts of coercive, mimetic and normative isomorphism. The documentation sources were: curriculum for bachelor's degree for the period 2005-2013, syllabuses used during 2011-2013, notes of discussions with representatives of the professional bodies, results of the surveys of students and graduates, interviews etc.

Keywords: professional skills, business education, neo-institutional theory, isomorphism.

JEL Classification: A20

Introduction

The European Commission imposed on the member states the harmonization of the operating mode in order to increase transparency, accountability and comparability in the institutions of higher education from the European Union. The harmonization contributes to the creation of a competitive market, in which the quality is the factor that makes the difference between institutions (The European Commission, 2003). The Bologna Treaty (1999) "aims to ensure that the higher education institutions have the necessary resources to continue to fulfil their full range of purposes. These purposes include: preparing students for life as active citizens in a democratic society; enabling their personal development; creating and maintaining a broad, advanced knowledge base; and stimulating research and innovation" (The European Commission, 2000). The higher education in the European Union tends to become a standard for quality and relevance and must be the most attractive region for students, teachers and researchers (The European Commission, 2003; Tăchiciu, Yankov and Balalia, 2010).

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Through the Bologna Treaty the higher education based on skills was implemented. To respond the requirements, the curriculum had to be revised. At the same time, most deans and directors of the study programs consider that every few years the curriculum should be revised because many changes of the business environment occur currently in a fast pace. The universities must prepare specialists that meet the requirements of the new economy. As a consequence, the business education needs to evolve continuously to prepare as well as possible future professionals, according to the new requirements, taking into account business ethics, the IT systems, the social responsibility, the corporate governance etc. However, the universities may not proceed to a radical change of the curriculum and of the education way for students. They should take into account the past initiatives and results. In other words, the change is a continuous process, tributary to the environment in which the university is operating and to the history.

In this context, our paper aims to analyze the experience of the Faculty of Accounting and Management Information Systems (CIG) from the Bucharest University of Economic Studies (ASE). To study the changes produced in the period 2005 – 2013 in the curriculum within the faculty, in accordance with the competences grids, we will use the neo-institutional theory. One of the most used concepts in the neo-institutional theory is the isomorphism (Albu, 2013; Liguori and Steccolini, 2012). The globalization phenomenon, the emergence of new fields of accounting, the development of the IT technologies leads to the appearance of the similarities in terms of curriculum. The isomorphism shows us how the curriculums homogenized with those of other institutions. We use the classification proposed by Di Maggio and Powell (1983) studying the coercive, the mimetic and the normative isomorphism.

We consider that this faculty offers an interesting case, because, in the last ten years, it was framed on an upward trajectory in terms of quality and visibility of the scientific research conducted by its members, as well as in terms of quality and attractiveness of its programs of study. The last World Bank report for Romania (2008) indicates CIG, within ASE, as a model for other universities in the country in terms of progress achieved in improving of the education programs. The same report emphasized that universities must produce graduates with the skills and abilities aligned to changing market demands.

Our paper will present a revision of the scientific literature regarding the modification/development of the curriculum, then it will continue with the description of the research methodology and the presentation of the results and in the final section the conclusions are presented along the future research directions.

1. Review of the scientific literature regarding the curriculum change

The stakeholders have different expectations regarding the results of the education process. The professional bodies have constantly requested the teaching staff's support in the development of the skills of the students beyond the technical knowledge, being a source of normative isomorphism. The universities should prepare professionals able to cope with the challenges of the business environment. For this, the changes in the business world should be reflected in the development of university curriculum. During the last period, the competitive advantage of a country consist more and more in the quality of education and in the ability of the education system to prepare highly qualified staff (Mustață, Bonaci, Hintea and Neamțu, 2013).

The new strategic challenges of the faculties include a new prototype of student (mobile, interested in international experiences and other educational opportunities, which leads to increased competition – Shah and Nair, 2014); a new model of academic management to improve the internal processes; the integration of information technologies in the business education; common international standards; uncertainty of public funding; (Brown, 2011a, b; Mouwen, 1997); the government's desire to increase performance (Rolfe, 2003); students' and other stakeholders' changing needs and expectations (Fullan and Scott, 2009; Filippakou and Tapper, 2008; Middlehurst, 2001; Gross Stein, 2007). The organizational and operational models in universities show their limits (Hintea, 2013, p. 299) and require a change. The Bologna Treaty generated the transition from the education based on knowledge to the education based on skills. The process of change includes the development of the curriculum. These have to help the students obtain skills which are important for success (Wilkin, 2014), not to memorize knowledge (Apostolou, Dorminey, Hassell and Watson, 2013, 146).

An academic curriculum could be seen as a process which transforms students. It is assessed depending on the resources, capacity and competitiveness, which may lead to the occurrence of the mimetic isomorphism. The components of this process are courses, academics, the learning materials and the teaching methods (Drinka and Yen, 2008).

The specialized literature identifies two theoretical models regarding the curricula development: 1) the theoretical model of the product, considering to education like a technical exercise that follows the processes of the objectives settlement, the design of the curriculum, the application of the curriculum and the quantification of the results (Grundy, 1987), and 2) the theoretical model of the process, considering the curriculum like a process intended the transmit information. The curriculum is the result of the interaction between academics, students and knowledge and includes what effectively happens in the classroom and what do the actors effectively do in order to prepare and assess (Stenhouse, 1975). Kolb's learning process explicitly argues for the correlation of the theory with practice. This model recognizes that neither learning new concepts (the abstract conceptualization), nor the experimental learning is in itself enough for the complete learning.

The specialists in curriculum design describe three types of results of the learning process: the student should know what is known in domain (*learning what*, contents, representations and beliefs), know to do what is done in domain (*learning how*, skills and abilities) and to know why all these (*learning why*, metareflexive habitual activity, to take him further from what he learned in college). Both the syllabus and the curriculum have an internal dynamic, consisting in mutual relations between knowledge, skills and critical reflection (Pânzaru, 2014).

The factors which must be taken into account in the establishment of the curricula are: the resources and their competitive advantages, such as the quality of the material base, the technology, the reputation, the location, the financial situation, the strategic objectives, the costs, the size of a group/serie, the number of graduates (Elassy, 2013); the requirements for the credential; the way in which the classes are correlated. Many books used in universities have gaps in terms of the high-level thinking (Stokes, Rosetti and King, 2010). When students attend the lectures in a certain order, but are not exposed to the communication at ""higher cognitive levels throughout the curriculum, those skills learned in the early courses never are fully developed" (p. 12). Thereby, in developing the educational plans the careful selection of the the teaching materials, the correct

coordination of the academics and the implementation of central learning objectives, the understanding of the different types of students' learning are useful.

During the last years, the Romanian universities acknowledged that they are in competition with the education entities abroad and that, in this context, it is necessary for them to legitimize themselves in front of several stakeholders. The faculties have to observe everybody's requests (students, graduates, academic, employers, public entities), not just to plan well a sound strategy for the curriculum development in order to face the competition. For instance, the faculty's management can study the student's perception regarding the curriculum, to understand the main advantages and disadvantages and the ways in which it can be improved from the students' point of view (Alstete, 2013). In this way, it legitimizes the curriculum and the quality can be improved. Students want most of the disciplines to be in the accounting domain, followed by business management and liberal arts (Carr, Chua and Perera, 2006). Both managers and graduates consider that the technical skills are well covered in faculties (Jackling and De Lange, 2009). Employers consider that four areas should be emphasized: teamwork, leadership, verbal communication, interpersonal skills. Jackson and Durkee (2008) emphasize the importance of implementing IT knowledge in the accounting faculties.

AACSB (The Association to Advance Collegiate Schools of Business) (2011) suggests the following good practices in updating the curriculum: involvement of all stakeholders (academics, business environment, students, graduates); the involvement of academics as key parts this process; the minimization of the "losses" felt by the academics; comparisons with other schools; the allocation of sufficient resources; careful study of each potential change; setting a deadline; framing a budget; beginning with a small number of classes; construction in time. Stakeholders should be prepared to revise the curriculum several times, in order to continuously improve it.

The appropriate number of hours of training in the curriculum seems to be determined – at least for now – with the almost universal adoption of 150 hours (Willits, 2010). This number of hours is observed by the syllabus of the faculty studied in this article. Issues discussed at length in the literature are the balance between liberal arts and accounting education and ideal approach of the accounting lectures (conceptual/principle-based versus technical/rule-based) (Van Wyhe, 1994). These problems become even more significant as "there is substantial evidence that the accounting education model used at most schools is broken or obsolete" (Frecka, Morris and Ramanan, 2004, p 69). A solution would be that a bigger part of the curriculum is covered by lectures chosen by students (American Institute of Certified Public Accountants – AICPA, 1988; Waddock, 2005; Wetnight, 1958).

2. The neo-institutional theory

This work falls within the neo-institutional theory. Supporters of this theory consider that the social legitimacy and survival of the organization are the main reasons for its institutional actions (DiMaggio and Powell, 1983; Meyer and Rowan, 1977). Our question is whether the social legitimacy created a response of the institution to the social pressures.

According to the institutional theory, the institution is "a way of thought or action of some prevalence and permanence, which is embedded in the habits of a group or the customs of a people" (Hamilton, 1932, p 84). Thus, it is assumed that institutions impose rules or social

coherence on human activities, by the production and reproduction of a habitat to think and act (Burns and Scapens, 2000).

According to this theory, because of the pressures, the process of change makes many organizations look differently (Scott, 2001). The neo-institutional research focuses on the effects of extra-organizational institutions (social, economic and political) on the practices of organizations (Covaleski, Dirsmith and Michelman, 1993; Covaleski, Dirsmith and Samuels, 1996; Carruthers, 1995, Fligstein, 1998, Meyer and Rowan, 1977). The theory describes the organization's ability to change, watching the way in which the institutionalized norms and values affect its choices (Liguori and Steccolini, 2012) and assume that the process of change generates in the end an isomorphic equilibrium.

In search of legitimacy and performance, institutions tend to align. Hawley (1968) defines isomorphism as a constraining process that forces one unit in a population to resemble other units that face the same set of environment conditions. DiMaggio and Powell (1983) describe three types of isomorphism: coercive, mimetic and normative.

The coercive isomorphism results from formal and informal pressures (e.g. regulations) exerted on organizations by other entities on which they are dependent and by the cultural expectations of the society in which the organization operates (DiMaggio and Powell, 1983). This isomorphism is determined by the relationships of dependence or centralization (for example, related to the business partners).

The mimetic isomorphism comes from a state of insecurity, a poor understanding of the technology, the existence of ambiguous purposes. Organizations tend to copy other organizations usually considered successful or legitimate in the field, which frequently do not know they are copied. It can occur directly (for example, by hiring employees who have worked for other firms) or indirectly (e.g. by using the same partners). Mimetic isomorphism can generate innovation through the cumulative experience of the two organizations involved. Through mimetic isomorphism the organization tends to legitimize itself in front of the stakeholders, to respond to their requests to provide goods, works or services that have at least all the characteristics offered by the competition.

The normative isomorphism is generated by the professionalization, the academic credentials and the participation of the members of an occupation in the professional organizations. The more a domain is professionalized, the more it is expected that its members have certain characteristics defined a priori, for the legitimacy of the occupation. Normative isomorphism stems from the establishment of a professional code, the control of the "producers' production" (Larson, 1977).

The concept of isomorphism was applied in business education. Thus, some studies have shown many similarities between the curriculums of various schools. For example, in most countries, compulsory education lasts for 10 to 12 years and in almost all universities the time fund allocated to a class is 150 hours (Baker and Holsinger, 1996; Benavot, Cha, Kamens, Meyer, and Wong, 1991). Using the concept of isomorphism helps us understand the evolution of the curriculum, the choices and the pressures exerted on the faculty.

3. Research methodology

From the research point of view, in order to obtain a picture of the legitimation process, it is useful to focus on a single organization, in our case the Faculty of Accounting and

Management Information Systems in the Bucharest University of Economic Studies (CIG). Suchman (1995) defines the legitimacy as "*a generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions.*" For this reason, in this paper we use case study to present curriculum changes incurred during the period 2005 – 2013. Data were collected during 2005 – 2014, considering that a period of at least three years is necessary to see how the organization responds to change (Greenwood and Hinings, 1996). During this period, three different curriculums were used at CIG. The first version used for the promotion of students who entered college in 2005, was not based on skills. The case study shows how stakeholders and constraints influenced curriculum change. We were also interested in how the professional skills are reflected in the lectures included in the curriculum.

The documentation of this research required organizing interviews, too. The interviews were conducted during March – April 2014, as it follows:

- Interview with the vice dean of the faculty with responsibilities related to the relationship with the students: March 2014, lasting about 60 minutes;
- Interview with the vice dean of the faculty from the period in which the general and specific skills were conceived: in April 2014, the approximate duration 45 minutes;
- Interview with management of the Management Information Systems Department who was vice dean in the period in which the general and specific skills were conceived: in March 2014, lasting approximately 60 minutes.

The data collection was done by direct observation, since two of the authors of this paper have worked directly changing the educational plans in the period 2012-2013. Moreover, data were collected from documents kept in the period in which the changes occurred, ie minutes of meetings with department heads, business representatives, representatives of the profession, students, representatives of Big 4 and ACCA. For background research were used curricula in force during the period 2005 - 2014 and disciplinary records related subjects.

4. Case study on changing the curriculum to correspond to the professional skills

Our example was developed based on the model of changes produced in the curriculum for the bachelor degree, during 2005 – 2013 at CIG. ASE was founded in 1913. Accounting has been a course since the first year, but the Faculty of Accounting was established in 1958. The faculty was in effect since, under various names. The faculty, funded mainly from public funds, implemented study programs according to the Bologna Treaty. Currently, there are approximately 1,300 students enrolled for the bachelor programs.

In Romania, the accounting occupation is highly professionalized, the following bodies operating: CECCAR (the Body of Expert and Licensed Accountants in Romania), CAFR (Chamber of Financial Auditors of Romania), the Chamber of Tax Consultants, the Chamber of Liquidators, ANEVAR (National Association of Certified Appraisers in Romania). The faculty is accredited by ARACIS (The Romanian Agency for Quality Assurance in Higher Education), member of AFER (The Association of Economics Faculties from Romania) and partner of ACCA, CECCAR and CAFR.

The first analyzed changes are related to the curriculum which entered into force in 2005. This is the year in which began the faculty the first class of students admitted to courses

lasting three years (instead of four). The main pressures were of coercive nature, being necessary to reduce the number of hours from 198 to 168. The majority of the courses eliminated were taught in years 3 and 4: Financial management of the enterprise; Commercial Law; Informatics systems; Advanced Accounting; Law and community institutions; Audit of informatics systems; Tax auditing; Accounting and auditing of multinationals; Audit of banking institutions; Audit of public institutions. The curriculum did not suffer any major changes until 2012.

The need to define competences emerged with the Bologna Treaty implementation. For the graduates of bachelor degree of three years, a Diploma Supplement was introduced with the "skills provided by the program of study" (Official Gazette, Part I no. 655/17.09.2008). As a result, in order for ASE to issue bachelor diplomas, a process was started in the fall of 2008 which established the skills assured by the study programs of the faculty. In order to do so, it was required to take into account the following aspects:

- Undergraduate program objectives according to the internal evaluation report prepared in 2007 for the visit of ARACIS;
- The results of consultations conducted by AFER related to competences, in 2007;
- ACPART (National Agency for Qualifications in Higher Education and Partnership with Economic and Social environment) methodology for the National Qualifications Framework in Higher Education (particularly grid 1 – Description of program/field of study through professional skills and transversal competences).

It was stated that in order to enhance employability for graduates of a three-year bachelor degree it is required that the part of general skills (of economist) is prevalent to the specific knowledge (graduate of a particular program of study). Therefore, it was proposed to include in the sheet general and cognitive skills and only 5-6 specific skills. At faculty level, skills are found in three power grids. Grid 1, an example of application of the coercive isomorphism, is common to all accounting faculties in the country. The competencies are:

- C1 "Identification and recording of economic transactions in the accounts of the entity/organization";
- C2 "Using computer resources in financial accounting";
- C3 "Information processing in order to produce financial reports and accounting and/or tax";
- C4 "Determination and interpretation of economic and financial indicators";
- C5 "Developing specific operations for accounting control".

Grid 1 bis (Specific elements of description of the program/field of study) is found only at CIG and contains the skill C6 "Using the concepts, methods and models specific to financial audit." Grid 2 (Establishing correlations between professional and transversal skills and content areas, study programs and allocated credits) correlates skills with disciplines taught. According to the curriculum, the C1 skill is assured by the study of thirty-three lectures, the C2 skill is assured by the study of nine lectures, the C3 skill – fifteen lectures, the C4 skill – three lectures, the C5 skill – two lectures and the C6 skill one lecture.

The qualification obtained after graduation is Accounting and management information systems, and the possible occupations included in the Catalogue of Occupations in Romania are: specialized referent in financial accounting; credit administrator; bank loan

officer; internal auditor; internal auditors in the public sector; auditor; price / cost analyst; management controller; auditor; commissioner of Financial Guard; financial bank adviser; chartered accountant-auditor; budget consultant; advisor / expert / inspector / reviewer / economist in economic management; database administrator; computer consultant; programmer; liquidator.

According to the National Education Law no. 1/2011, para. 137, the bachelor university program represents a curricular unit group of teaching, learning, research, practical application and evaluation, planned so as to lead to a university qualification certified by a diploma and an additional degree. The curriculum of the university program is consistent with the qualification profile defined in the national qualifications framework. The curriculum of the University program is established so as to maximize the chances of obtaining the qualification desired and is approved by the university senate. The conformity between the curriculum and qualifications for the university studies program is a mandatory criterion for the evaluation for quality assurance. Therefore, after defining the skills it was necessary to revise the curriculum.

The pressure for the review of the curriculums on the faculty was of a coercive type, ASE raising the issue of revision of the curriculums in 2012 for various reasons:

- the MECTS Order 5703/2011 had to be applied, regarding the implementation of the National Qualifications Framework in Higher Education;
- it was desired to ensure a correlation between the curriculums, the skills from the diploma supplement and the ones registered in the National Register of Qualifications (RNCIS, on one hand, and a correlation between the curriculums and the requirements on the labor market, on the other hand, fact which should contribute to increase the number of graduates inserted on the labor market and to increase the satisfaction degree of graduates and satisfaction of students regarding the curriculums.
- They wanted to eliminate the existing overlaps between the bachelor programs and the Master programs and even between the disciplines from the same program of study;
- And, last but not least, the objective of the reviewing of plans was to increase the competitiveness of study programs and the visibility of ASE on national and international plan.

In Romania, the universities cannot function unless they are accredited of ARACIS. During the revision of the curriculums, the faculty had to take into account the specific standards of academic assessment, representing a coercive isomorphism, which requests for the fundamental domain of Economic Sciences the compliance with the following conditions:

- To provide the clear definition and precise delimitation of the general and specialized skills of the domains of undergraduate studies in conjunction with the appropriate skills of the Master degree studies.
- To ensure the compatibility with the plans and programs of studies in EU countries;
- To ensure the compatibility at national level in terms of disciplines of study, the duration of the semesters of study (14 weeks for the semesters 1, 2, 3 and 5; 11 weeks for the semester 4; and 12 weeks for semester 6), average weekly load and similar disciplines (for the same specialization 60 – 70%).

Regarding this faculty, for the first time in the development of curriculums, the starting point was the skills-based education approach. Thus, according to the vice dean responsible

for the relations with students, "we focus on the skills which our graduates should have and how each course contributes to the achievement of these skills."

For the restructuring of curriculums, in the summer of 2012, The Council of Administration of the Academy has established the following rules, which represented for the faculty pressures of coercive type:

- To keep in the curriculum the twelve fundamental disciplines for the economic field established by AFER, normalized 2+2 (these disciplines can be found in the specific standards of ARACIS and are: *Introduction to accounting, Microeconomics, Business Law, Econometrics, The Enterprise Economy, Sport and Physical Education, Finance, Economic Informatics, Foreign Languages, Macroeconomics, Management, Marketing, Mathematics);*
- To norm Mathematics in the first year (bachelor degree), both semesters (2 + 2);
- To replace the optional disciplines from the previous system with optional specialty disciplines which would assist in obtaining competences for the specific qualification; it was stipulated that these disciplines would be introduced in the second year, semester two and in the third year, first semester (one optional discipline per semester)
- a maximum number of 28 hours per week was established for undergraduate programs, which represented an increase by 2-4 hours compared to the previous period.
- optional disciplines were introduced in the first year (especially foreign languages), organized inside ASE, in groups of minimum 20 – maximum 25 students, mentioning that a student can benefit from one a free optional language;
- it was required to reconsider the allocation of transferable credits on each discipline.

In addition, it was established that each faculty should establish a committee to restructure the curriculum, the team consisting of: dean; vice dean responsible with teaching; directors of the departments subordinated to the faculty; two – three specialists from socio-economic environment with management positions; and two student members of the Faculty Council.

In order to establish the skills for the business education and the curriculum, the responsible team appealed to international models and dialogue. This approach is somewhat normal in an emergent country in which the accounting education not only follows the needs of practice, but also has a role in changing the practices and implements new models. Thus, by an example of mimetic isomorphism, the first step was to analyze the curriculum from prestigious foreign universities from member states of the European Union, USA, Canada, Australia and Japan, which are specialized in the accounting field. The public information from the sites of the respective faculties has been studied but the collaboration with contact persons from the foreign universities with which CIG had older collaborations was also put to good use – INTEC (Institut National des Techniques Economiques et Comptables), Grenoble etc. During the restructuring of the curriculum, the Faculty Board benefited from *Erasmus* administrative mobility to the partner universities from Europe. The analysis of the experience of other universities led to some changes of the curriculum. For example, the disciplines *Basic Financial Accounting* and *Advanced Financial Accounting* were replaced with IFRS (International Financial Reporting Standards) Financial Accounting and European Financial Accounting.

For the substantiation of the decision concerning the curriculum, discussions were held with the international professional bodies (ACCA, CIMA – Chartered Institute of Management Accountants and ICAEW – Institute of Chartered Accountants in England and

Wales), following the model of normative isomorphism. These organizations base their curriculums and their modifications on the complex studies related to the transformation of the profession, thus, aligning to them is already an indication of the alignment to the practices and the transformations in the profession globally. On one hand, these organizations invited representatives of the faculty at international events to share our experience in terms of international accreditation and to learn from others experience. ACCA made such invitations to the events organized in Chisinau (2013) and Vienna (2014) and ICAEW to the conference organized in London (2013). On the other hand, there were meetings held with representatives of these organizations within the faculty, meetings at which they were invited to analyze the curriculum of the faculty and to propose modifications.

Following feedback from ACCA representatives, there were some changes in naming some disciplines (for example, Accounting Principles became Introduction to Accounting) and the content of the discipline was also adjusted. In meetings with the representatives of ACCA it was discussed how IT is reflected in the ACCA program. IT requirements are present in F1 Accountant in Business, F2 Management Accounting, F8 Audit and Assurance and P3 Business Analysis. Practical requirements are: selecting the appropriate software; access files from computer or network, creating, editing and formatting files; use of formulas, functions and tools for manipulating, analyzing and interpreting data; use of a search engine to find information on the Internet or Intranet; receiving and sending e-mails; protecting the programs and data. Therefore, there were changes in the content of informatics disciplines. For example, a new mandatory discipline entitled *Web Design* was introduced.

In the case of ACCA, for accreditation purposes, the board of the faculty was compelled to adjust the curriculums in accordance with their disciplines, content and assessment, thus manifesting a coercive isomorphism. Following discussions with the ACCA representatives, it was concluded that a stronger presence of activities and information related to soft skills is required. Within ACCA, the program focuses on management accounting. To meet this requirement, the discipline *Management Accounting* was renamed and it was moved from the first semester of the second year to the second semester of the second year and its syllabus underwent more changes. Initially, the syllabus was closer to the French model. Through the changes brought up, the content of the discipline moved towards the Anglo-Saxon model; for example, budgeting elements and the study of management accounting particularities by sectors of activity were introduced. Also, the discipline of *Management Control* was renamed *Performance measurement and control* and was moved in the third year, from the second to the first semester.

Another approach undertaken for sustaining the decision of restructuring the curriculums, was meeting with the national professional bodies: CECCAR, CAFR, ANEVAR. Several study programs organized by the faculty are accredited by the professional bodies (some also by international bodies) and in the modernization of the curriculums this credentials were taken into account; however, the national bodies are flexible (CECCAR) in that it allows the students that for the disciplines which are not covered by the program, take an exam; therefore, these credentials did not represent a pressure to adopt all the requirements of professional bodies, in this case normative isomorphism being manifested.

Consistent with the strategies proposed by AACSB (2011), discussions were held between the representatives of the faculty and the business environment. The faculty graduates are

employed both by large companies and also by small companies and the expectations of the two types of entities are different. However, the discussions were held with representatives of mostly large companies (especially the Big Four), because such companies are looking for a certain way of thinking, based on modern practices and professional judgment. For example, the KPMG representatives mentioned the introduction of a second discipline of mathematics and the content of this discipline; the content of the accounting disciplines (the study of international financial reporting standards, of employee benefits, the analysis and interpretation of the financial statements); the inclusion of a larger number of practical examples from taxation; informatics (reducing of programming concepts and focusing on Microsoft Office, databases, the analysis of operational processes within companies); law (the study of the commercial contracts); communication skills; practice/internship. The suggestions represented for the faculty a source of normative isomorphism.

One of the stakeholders of the learning process is represented by the students (AACSB, 2011). Constructivist learning theories emphasize the importance of engaging the students in the process of building their own knowledge (Biggs, 1996; Hmelo-Silver, Duncan and Chinn, 2007). Considering this, the students were consulted in regards to their satisfaction of the old curriculum. In 2012, there were 621 bachelor students who participated at this study. 73% of the respondents are satisfied with the experience as students of this faculty. Most comments made by students were regarding the organization of specific professional practice, introduction of a discipline in which to study a management informatics system, studying Microsoft Office in detail, solving a bigger number of practical applications during the tutorials. Consequently, the specialty practice was moved from the third year of studies in the second year, a new discipline was introduced, namely *Software for financial accounting* and the results of the study were communicated to the teachers, in order to update the lectures and tutorials textbooks and the discipline records.

Due to the necessity to involve also the academics in the process of revising the curriculums, the changes were presented and analyzed within the departments of accounting, analysis and management information systems, during which feedback was received regarding the name and content of disciplines, as well as their sequence in the curriculum. Following these discussions, for example, *Public Accounting* discipline was moved to the third year. In the summer of 2012, an educational fair was held in the ASE Auditorium, where each department presented the offer of disciplines to be taken into account in the plans of other faculties. On this occasion, in the curriculum of the CIG a package of optional disciplines was introduced, which was promoted by the Department of Management: Human Resource Management/Management Methodologies/Investment management/Management of Quality Processes.

The technological advancement has a significant impact on the role of accountants and accounting education, various activities being now carried out through intelligent systems. For the modernization of the informatics disciplines, the results of collaborating with large companies of software products were also used, that have made presentations or seminars within the Faculty.

Later, in the period March-June 2013, the curriculums were again revised and updated and also the syllabuses related to them, for future student promotions. The motivation of the review was of a coercive type, as for financial reasons, the contracted hours per semester were reduced by about four hours. In some semesters, basically fewer hours remained than they were in previous years. In parallel, the decision is taken of forming series with a

minimum number of 150 students. After negotiations with departments managers a curriculum is obtained, which is closer to that which was in force before the 2012 restructuring. Basically, in the CIG curriculum, following the restructuring, the disciplines which remained were *Software for financial accounting* (requested by the students) and *Accountant in business* (supported by the ACCA representatives, because it is included also in this program).

Conclusions

In brief, by revising the curriculum of the bachelor's program of the faculty CIG we identified the following types of changes:

- New compulsory and optional disciplines were introduced. Compared to previous curriculums, a systematization of optional disciplines on families was made (to help develop the same type of skills);
- Disciplines considered that no longer met the professional profile of the future graduate of CIG were removed (in all categories: compulsory, optional);
- The educational content of several disciplines was redefined, due to the knowledge of the requirements of the labor market (for instance, the law disciplines, mathematics, a few of the informatics disciplines). The discipline syllabus was introduced. The content of the syllabus was changed and the target was to correlate tits contents with the skills;
- Repositioning in the distribution on semesters along the curricula was made for several disciplines in an effort to ensure a more logical sequence, a more coherent academic and professional formation for the students during the bachelor's degree (for example, Performance measurement and control was moved in the first semester, third year, immediately after the study of Management accounting);
- Some of the disciplines were renamed closer to their Anglo-Saxon habits, as along with the content the names suggest a certain state (for instance, Accounting principles was renamed Introduction to accounting, Financial-economic analysis I is called Introduction to the financial-economic analysis).

At level of CIG faculty was identified pressures of coercive, mimetic and normative type. After the changes, the curriculum is more like the one form ACCA and like the ones of the faculties member AFER, by observing the rules regarding a certain set of disciplines. However, comparing the current curriculum of the faculty with the curriculum of similar faculties from Cluj and Timişoara, we notice that CIG retains its personality, with disciplines that are found only in the curricula of this faculty (for example Accountant in business, European financial accounting, Web Design). We consider that the research results confirm the theory of Freeman (1982), which suggests that older, larger organizations reach a point where they can dominate the environment, rather than adjust to it. The sources used to substantiate the research revealed that mimetic isomorphism sources were the faculties from abroad. ACCA was for the faculty a source of coercive isomorphism (by imposing certain requests for the equivalence of the disciplines studied within CIG with the ACCA disciplines), mimetic (by introducing disciplines from the ACCA curriculum – for instance, Accountant in business) and normative (for instance, by changing the names in order to correspond to the ones used by the profession).

Along the analysed period, the curriculum changed several times. Most of the changes were produced in 2012. Analysing the process of change in that year, we noticed that the good

practices suggested by AACSB (2011) were observed. At present, 40.91% in the curriculum are liberal arts and 49.09% belong to the Accounting domain. At the level of ASE two researches were conducted regarding the degree of satisfaction of the students regarding the educational offer, at the end of the academic years 2012 and 2013. For CIG the degree of satisfaction was above the ASE average, of 81% in 2012 and 75% in 2013. 41% of the students were satisfied by the quality of the educational process in 2012 (43% in 2013) and 64% of them were satisfied with the quality of the faculty (70% in 2013). The results are comparable with the ones of studies conducted on other universities involved in business education. For instance, in Great Britain, Higher Education Funding Council for England (HEFCE) reported a degree of students' satisfaction for 2013 with valued between 52% (Carlisle College) and 94% (University of Bath, St. Mary's University College in Belfast). In the United States, according to conform Noel-Levitz Institute National Student Satisfaction Report, the average of this ration for 2013 is 59%. The results show an increase of the satisfaction as to the previous year which can be explained by the improvement of the educational offer as a consequence of the restructuring process of the curriculum in 2012.

Future research on the reflection of professional skills in business education could reveal the way in which the change of the curriculum in other faculties abroad was made.

Acknowledgement

This work was supported from the European Social Fund through Sectorial Operational Programme Human Resources Development 2007 – 2013, project number POSDRU/159/1.5/S/142115, project title "Performance and Excellence in Postdoctoral Research in Romanian Economics Science Domain".

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