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Accounting education and its place in the Romanian economic education literature

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Abstract: This article aims to review the economic education literature in Romania for the period 2011-2013, focusing on finding the accounting related topics. For the purpose of the analysis, the 99 articles are categorized in four main sections that are divided by subsections. Over the reviewed period, more than 160 authors contributed to the enrichment of economic education literature in Romania, publishing their papers in journals indexed in databases journals. The analysis revealed a predominance of papers debating the teaching methods, both traditional and modern (including E-learning), Romanian researchers being preoccupied of improving the teaching process in order to achieve the best quality for academic services. However, the research revealed a scarcity of accounting education topics while management information systems education is better represented.

Keywords: higher education, journals, quality management, teaching process.

JEL code: A22, A23

1. Introduction

The Romanian Higher Education System was subject to a lot of challenges in the last decades. The inherent transformations from communism to post communism era, the major changes in European education by implementing the Bologna Process and not only, and the fast development of the technology were the main factors that influenced the education process.

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On one hand, the European reforms of higher education have produced a large improvement in educational process. But it is hard to achieve the European goals if not all countries have incentive scheme that are in line with these goals (Agasisti & Haelermans, 2014). The last changes have led to an increasing competition among universities. In this context, the universities should manage the quality of the education services in a better way than they did before.

On the other hand, in an era where technology rules, it becomes necessary to adequate the teaching methods to meet the students learning style. The desire to satisfy the needs of students by facilitating the learning process might be the modern competitive advantage in today's higher education industry (Farhan, 2014).

This research focuses on the articles published in Romanian Accounting Reviews indexed in international databases (ranked B+ in the national ranking system) during the period 2011-2013. The idea of this research was basically that of reviewing the accounting education literature in Romania for the period 2011-2013. However, in Romania, although the accounting literature is abounding in interesting papers, there is not a journal dedicated to accounting education. Consequently, the authors analyzed papers that discuss economic education domain. Papers researched do not approach universities' financing difficulties and opportunities, foreign languages didactic issues (although these are part of economic universities' curriculum) and debates on assessment of academics' professional performance as established by laws and regulations in force. The journals which were studied contain papers from different areas of economic field: management, marketing, accounting, economics etc.

2. Methodology of Research

The research was conducted based on social sciences journals indexed as B+ by the National Council of Scientific Research (NCSR). The NCSR recognizes three categories of journals: A journals (ISI indexed or cited), B+ journals (those indexed in international databases) and B journals (those that meet the score for recognition). A three year period was analyzed: 2011-2013 as the last updated list for social sciences journals was published by NCSR in 2011.

The research choice for the B+ social sciences journals is based on two reasons:

- The ISI indexed or cited journals in Romania are very few for the economic field (4 journals that could meet the research issues);
- In order to promote in the university career, the teachers' research activity is assessed by criteria that considers only papers published in ISI or B+ journals, which means that relevant papers are published in those journals.

Research starting point was grouping the journals using as criteria the number of issues per year. As illustrated in Table 1 the most journals are issued biannual

(17, including the Studia Universitatis Vasile Goldis Arad, Seria Științe Economice, which was biannual and then quarterly) and quarterly (10).

Table 1. Number of issues per year

Journal	Issues	Year		
		2011	2012	2013
Analele Universitatii Constantin Brancusi din Targu-Jiu, Seria Economice / Annals of The Constantin Brancusi University of Targu Jiu, Economy Series	6 issues p.a.	√ ²	√ ³	√ ⁴
Revista Economica	6 issues p.a.	√	√	√
Total	2			
Acta Universitatis Danubius. Oeconomica	Annual	√	√	√
Agora International Journal of Economical Sciences	Annual	√	√	X ¹
Anale. Seria Stiinte Economice Timisoara (University Tibiscus)	Annual	√	√	√
Analele Universitatii din Craiova, Seria Stiinte Economice	Annual	√	√	√
Analele Universitatii Eftimie Murgu Resita, Fascicola Ii Studii Economice/Annals of "Eftimie Murgu" University Of Resita, Fascicle and Economic Studies	Annual	√	√	√
Annals of the University of Petrosani - Economics	Annual	√	√	√
Anuarul Institutului de Cercetari Economice Gheorghe Zane (Yearbook of The Gheorghe Zane Institute of Economic Researches	Annual	√	√	√
Analele Universitatii Spiru Haret - Seria Economie	Annual ⁵	X	X	X
Total	8			
Administratie si Management Public	Biannual	√	√	√
Analele Stiintifice ale Universitatii Alexandru Ioan Cuza Din Iasi – Sectiunea Stiinte Economice / Scientific Annals of The Alexandru Ioan Cuza University Of Iasi – Economic Sciences Section	Biannual	√	√	X ¹
Analele Universitatii din Oradea - Stiinte Economice	Biannual	√	√	√
Analele Universității Ovidius. Seria Științe Economice / Ovidius University Annals. Economic Sciences Series	Biannual	√	√	√
Annales Universitatis Apulensis Series Oeconomica	Biannual	√	√	√

Journal	Issues	Year		
		2011	2012	2013
Bulletin of The Transilvania University of Brasov - Series VII: Social Sciences And Law	Biannual	√	√	√
Economia. Seria Management	Biannual	√	√	√
Economy Transdisciplinarity Cognition	Biannual	√	√	√
Educația Plus	Biannual	√	√	√
Euroeconomica	Biannual	√	√	√
Journal of Academic Research in Economics - JARE	Biannual	√	√	√
Review of Economic And Business Studies	Biannual	√	√	√
Revista de Evaluare	Biannual	√	√	√
Revista de Studii si Cercetari Economice	Biannual	√	√	√
Virgil Madgearu/ Virgil Madgearu Review of Economic Studies and Research				
Revista Tinerilor Economisti / The Young Economists Journal	Biannual	√	√	√
The Annals of The "Stefan cel Mare" University Suceava. Fascicle of The Faculty of Economics and Public Administration	Biannual	√	√	√
Studia Universitatis Vasile Goldis Arad, Seria Stiinte Economice	Biannual/Quarterly	√ ⁸	√ ⁹	√ ⁹
Total	17			
Audit Financiar	Monthly	√	√	√
Theoretical and Applied Economics / Economie Teoretica si Aplicata	Monthly	√	√	√
Total	2			
Buletinul Universitatii Petrol-Gaze din Ploiesti Seria Stiinte Economice	Quarterly	√	√	√ ⁶
Contabilitate si Informatica de Gestione / Journal Accounting and Management Information Systems	Quarterly	√	√	√
Journal of Applied Economic Sciences	Quarterly	√	√	√
Lucrari Stiintifice Management Agricol	Quarterly	√	√	X ⁷
Management & Marketing (Bucuresti)	Quarterly	√	√	√
Revista de Management si Inginerie Economica	Quarterly	√	√	√
Romanian Economic and Business Review	Quarterly	√	√	√
Romanian Journal of European Affairs	Quarterly	√	√	√
Studii si Cercetari de Calcul Economic si Cibernetica Economica	Quarterly	√	√	√
Valahian Journal of Economic Studies /Revue Valaque d'etudes Economiques	Quarterly	√	√	√
Total	10			

Source: http://cnscis.gov.ro/userfiles/file/CENAPOSS/Bplus_2011.pdf, authors' compilation

1. The 2013 issue was not found on the journal's website.
2. 4 numbers were issued in 2011
3. 5 numbers were issued in 2012
4. 5 numbers were issued in 2013
5. The last issue that can be electronically accessed is from 2009. On the journal's website, the 2010 edition is published as current issue.
6. The volume 4 of 2013 edition was not found; probably it has not been published until the date of the research.
7. The 2013 issues were not found on the journal's website.
8. In 2011 there were 2 issues.
9. In 2012 and 2013 there were 4 issues per annum.

From the 39 journals with all their issues in the chosen period, 99 articles qualify as being connected to the subject of the research (table 2). For the purpose of the analysis, the articles are categorized in four main sections as it follows: A. Educational systems; B. Teaching process; C. University – business environment relationship; and D. Other.

Table 2. Number of papers analyzed for each category

Journal	Number of papers analyzed										D	Total
	A		B			C						
	A1	A2	B1	B2	B3	C1	C2	C3	C4			
Acta Universitatis Danubius. Oeconomica						1						1
Administratie si Management Public				1								1
Agora International Journal of Economical Sciences							1					1
Anale. Seria Stiinte Economice Timisoara				1				1				2
Analele Stiintifice ale Universitatii Alexandru Ioan Cuza Din Iasi – Sectiunea Stiinte Economice			1									1
Annals of The Constantin Brancusi University of Targu Jiu, Economy Series	2			1		3		1		1		8
Analele Universitatii din Craiova, Seria Stiinte Economice			1			1			1			3

Journal	Number of papers analyzed									Total
	A		B			C			D	
	A1	A2	B1	B2	B3	C1	C2	C3	C4	
Analele Universitatii din Oradea - Stiinte Economice			4	1		4		5	1	15
Analele Universitatii Eftimie Murgu Resita, Fascicola Ii Studii Economice								1		1
Analele Universitatii Spiru Haret - Seria Economie										
Analele Universității Ovidius. Seria Științe Economice			4	3		1				8
Annales Universitatis Apulensis Series Oeconomica			2			1				3
Annals of the University of Petrosani - Economics						2				2
Anuarul Institutului de Cercetari Economice Gheorghe Zane										
Audit Financiar										
Buletinul Universitatii Petrol-Gaze din Ploiesti Seria Stiinte Economice										
Bulletin of The Transilvania University of Brasov - Series VII: Social Sciences and Law			1							1
Contabilitate si Informatica de Gestiune / Journal Accounting and Management Information Systems			1			1			1	3
Economia. Seria Management										
Economy Transdisciplinarity Cognition			1				1			2
Educația Plus	2	3	7	6	9	1		1		29
Euroeconomica							1			1
Journal of Academic Research in Economics - JARE										
Journal of Applied Economic Sciences										

Journal	Number of papers analyzed										D	Total
	A		B			C						
	A1	A2	B1	B2	B3	C1	C2	C3	C4			
Lucrari Stiintifice												
Management Agricol												
Management & Marketing (Bucuresti)		2						1				3
Review of Economic and Business Studies							1					1
Revista de Evaluare												
Revista de Management si Inginerie Economica						2						2
Revista de Studii si Cercetari Economice Virgil Madgearu												
Revista Economica						2	5	1				8
Revista Tinerilor Economisti							1					1
Romanian Economic and Business Review												
Romanian Journal of European Affairs		1										1
Studia Universitatis Vasile Goldis Arad, Seria Stiinte Economice												
Studii si Cercetari de Calcul Economic si Cibernetica Economica												
The Annals of The "Stefan cel Mare" University												
Suceava. Fascicle of The Faculty of Economics and Public Administration												
Theoretical and Applied Economics /												
Valahian Journal of Economic Studies / Revue Valaque d'etudes Economiques							1					1
Total	4	6	22	13	9	19	11	10	4	1		99

Each section is divided by subsections established based on the research ideas covered inside. There were cases where authors have debated the research idea in two distinct papers in the same year or in different years. The analysis of such papers was conducted based on the main idea without necessarily mentioning in the Results section each of the two papers. However, the papers are countered in the synthesis table and in the references.

3. Results of research

Educational systems (A)

This section covers two topics: A1) history and A2) higher education systems.

History (A1)

The Romanian Higher Education was subject of reforms and faced a lot of challenges in the last decades. This aspect drew the attention of some authors. For instance, Popovici (2012) analyzed certain of the important challenges of the Romanian higher education in the European context during the post-communist era, while Răbontu and Bălăcescu (2013) provided a comprehensive and coherent picture of the educational services during 1992-2011 and identified the factors that affected the education system: demographic, political instability and crisis began in 2008.

Discussing the role of pedagogy in postmodernity, Ilica (2011) emphasizes the need of a new kind of education, stating that pedagogy has a new mission: to provide didactic paradigms and methodological ideas suited for post modern education. In the same field but analyzing the critical pedagogy, Simandan (2011) presents the theories and the theorists that highly influenced critical pedagogy reaching the conclusion that this is “a complex teaching approach with numerous ramifications” (p.250).

Higher education systems (A2)

As part of the reformation of the Higher Education Systems, the Bologna Process was adopted by many countries. Szolár (2011) argues that the Bologna Process is “the main legitimating platform for the reform and development-policy agenda setting and problem- construction at European and national level” (p. 95). Analyzing the Hungarian and the Romanian Higher Education Systems, Vasilache *et al.* (2012) state that Romania and Hungary faced the same challenges in implementing the Bologna Process. Focusing on the national level, Dima *et al.* (2011) conducted a study to check the academic staff confidence in the restructuring of higher education. They revealed that mobility, wider choice of programs, improved quality, and international standing were perceived as benefits, while process planning, accreditation, lack of information, and unexpected results were seen as issues/challenges.

The efforts made to create coherent approaches on European level had led to the development of many tools which are useful in education process. Such a tool is the Indicators for Intercultural Dialogue in Non-formal Education Activities. It has been the subject of Sandu (2013) who invites practitioners in the field to test and feedback the tool and also emphasizes the need for more research and efficient

instruments related to intercultural learning. Related to the dialogue in education, Negru (2013) draws attention to the fact that the dialogue is inseparable from education and knowledge. Using a more critical approach Gîmbuță (2011) argues that „the non-formal education” expression is logically incorrect and proposes the replacement of this term with the participatory education term.

Teaching process (B)

The topics covered by this section are B1) traditional and modern teaching methods; B2) E-learning and B3) teachers’ professional development.

Traditional and modern teaching methods (B1)

Țugui (2011) analyses the contribution that the new educational technologies may have on deculturalization minimization and on the former’s turning into calm technologies. The main conclusion is that all these technologies will meet the characteristics of calm technology and the author anticipates a positive contribution to the improvement of the educational technologies. Another paper that focuses on technology and its influence over the teaching process is that of Ionescu *et al.* (2012) who identify the extent of using spreadsheet software by the master students in the AMIS Faculty of the Academy of Economic Studies in Bucharest. The research performed proved that less than 50% of the master students are not aware of the full use of spreadsheet software for accounting tasks. Other authors preoccupied of using information technology in learning environment are Mihai *et al.* (2011) who emphasize the impact that computer-assisted instruction technologies have on teaching methods, with a direct connection to distance learning and blended learning concepts and Pacuraru (2011) who argues in a new manner learning when located in virtual university as requiring greater flexibility in the achieving of one or several qualifications, while also being more restrictive and more individualized regarding the way to move through the disciplines.

Business simulation as teaching method for students in economic universities is approached by several authors: Țarțavulea *et al.* (2012a,b) consider it as a dynamic component of the educational process and developed a research on how this method is implemented in the Bucharest Academy of Economic Studies and through another paper the authors analyze on a comparative manner the IT solutions for using business simulation method; Paraschiv (2013) presents different business simulation methods for areas such as trade, international business, tourism and banking.

Other teaching methods refer to using metaphors in specific courses, such as advertising (Barbu, 2012), problem based learning (PBL) - the focus point for Trif Muntean (2013) who describes the advantages of using this learner-centered approach in universities and active and cooperative learning for which Pop (2011)

plead as the most important educational tools that can be employed in order for students to face successfully the challenges of the knowledge society. Also, the benefits of using school projects as teaching methods is debated by Melnic (2013) who considers educational or socio-educational projects to be an attractive and efficient way in which students and teachers work together for identifying and solving problems.

Tulbure (2011) brings arguments that success in teaching process can be achieved by differentiating instruction according to student's learning. Stanciu *et al.* (2012) analyze the impact of social networks on educational process in Romanian higher education and propose a model of implementing Facebook usage in higher education leaning processes. The results reveal that social networking sites have become very popular among students and might be considered as valuable tools for education.

Adequate teaching strategies for economic universities are debated by Mutiu (2011), who concludes that methods such as teaching stories, teaching using PowerPoint presentations, games, problem based learning, case studies, and just in time teaching can be applied successfully in Romanian business universities. Militar and Maxim (2012) consider that one of the keys in academic success is "learning how to learn", one of the issues that defines long-life learning process, competence which is also aimed by the Romanian Law of Education directing the teaching activity towards meta-cognition concepts. The paper presents the conclusions of a research on the perception of meta-cognition phenomenon among teachers: the majority of Romanian teachers choose to practice traditional teaching knowledge to the expense of modern teaching methods. Teaching practical issues of preparing a dissertation paper by master students are synthesized by Simandan (2012) who focuses upon the methodical aspects of this activity.

As stated by Mutiu and Moldovan (2011) to maximize the students learning process it is necessary to know and exploit the students learning style and to recommend course resources based on the students learning style. This is in line with the view of Tausan (2011) who argues that a new learning style takes shape for teenagers and the teacher should create the necessary conditions of valorizing the full learning potential.

Two papers developed as part of a research project were published during the period, both referring to a "learning by doing program PRACTEAM". This program was designed to produce significant and sustainable results for Romanian universities, being a shift from the learning by reproduction of information model to learning by doing. Authors preoccupied with this particular model are Botezat (2013) and Hatos (2011). Dodescu *et al.* (2013) stated that PRACTmodel allows students to become "insiders to the labor market" (p. 463).

E-learning (B2)

The choice of analyzing E-learning as a different category of teaching methods was based on the importance that researchers have shown to this particular issue in the journals.

In a world where technology is developing faster than ever before, the E-learning tools are perceived as more friendly instruments in teaching and learning process. Considering the diversity of these instruments, Herlo (2011, 2012) draws attention to the fact that the educators must know very well the E-learning tools in order to be able to use them in a proper way in teaching and learning activities. This can be a problem, as according to Brandabur and Aldea (2012) the Romanian students are ready to use these sophisticated tools, while the Romanian teachers aren't ready".

When implementing new systems of E-learning technology, the teachers should evaluate the existing systems in order to select the best choice that takes into account all defined parameters and the balance between benefits and cost (Mandušić & Blašković, 2012). This is in the line with the view of Burlacu (2011) who comments a feasibility study for selecting an E-learning System.

Describing the advantages of the E-learning tools many authors (Mițariu, 2012; Negruț *et al.*, 2012; Soyemi *et al.*, 2012) emphasize the importance of combining the E-learning tools with conventional teaching methods. They do not plead to substitute the traditional education tools, but to use E-learning methods as an improvement to the conventional ones. Eftimie *et al.* (2011) argue that E-learning offers many advantages and only one disadvantage – the level of attention is not increasing. Păcuraru and Grecu (2013) suggest that using the Blackboard Learn e-learning platform will closely match the students' requirement.

Referring to the adaptive learning, Herlo (2012) concludes that the outcomes of such method are achieved in a better way than in traditional way. Adesola (2012) discusses the benefits of collaborative classroom and proposes some steps to be followed to improve students' achievement by using the information and communication technology. Furthermore, Malita (2011) suggests that the social networking site Facebook to be integrated into university life, being effectively used as a learning management system.

Teachers' professional development (B3)

To have high quality in the teaching process, both the initial education and professional development (Kostadinovic, 2011) are important.

Becoming a teacher deals with excitement, fear and anxiety and the future teachers should be prepared for the two types of situations described by Balaș (2012): repetitive and ritualized situations and new teaching situations. In this context, an important requirement is to improve the training of future teachers. Two articles

are focused on the ways to improve this part of education process: the frequent use of situational learning, problem – solving, socio-cognitive conflict, experiential, creative learning (Nitulescu, 2012) and a strong connection with practice, the interaction between the contents of learning and the real situation (Kelemen, 2013).

Being a teacher is a profession of faith (Kelemen, 2011). The author strongly supports the idea that didactic profession is a vocational profession, but also argued that Self-criticism should be present in every moment of the didactic activity. The idea of the Self – that governs the human psyche world - has been extended by Urs (2012) who studied the chances of including the Sahaja Yoga meditation in the present teacher development programs and concluded that it is difficult to give a clear answer, mostly because of the cultural differences between Indian and western world. Contributing to the improvement of the professional training, Talevsky *et al.* (2011) highlight the characteristics of learning teams and indicate their importance for the professional development of teachers, by enhancing the assessment and achievement of set standards.

Some authors bring into discussion the subject of strategies and managerial approach styles. Petroi (2011) identifies the practices that influence the managerial approach styles, while Egerău (2012) emphasizes the correct or incorrect management approach in certain situations.

University – business environment relationship (C)

This section covers a wider range of topics, as it follows: C1) connection between higher education and economic environment; C2) quality management of educational services; C3) students' perceptions on higher education services, and C4) entrepreneurship spirit in universities' curricula.

Connection between higher education and economic environment (C1)

In the period considered for the analysis, many researchers were interested in debating the relationship between university education and its usefulness when graduates go on labor market. The different approaches detailed by the researchers are synthesized in the following paragraphs.

Integration of young graduates on the labor market represents the focus point for Dodescu *et al.* (2011) who emphasize that students' decisions are determined both by economic realities and a set of preconceptions, among which it is interesting to note the option based on the presumptive authority of parents or close friends. Saveanu and Saveanu (2012) identified that both employers and young graduates employed consider transversal skills as one of the keys to success in the workplace, also stating that these skills are less developed through tertiary educational system. Plăiaș *et al.* (2011) detail the analysis for marketing field and highlight the main dimensions which define employers' perception of the marketing competences developed by the graduates they have employed. Ciuhureanu *et al.* (2011)

concludes that developing the curriculum, evaluation and learning environments should be based consistently on the knowledge, skills, abilities and competencies that need to be acquired by students.

Higher education challenges when facing knowledge- based society are discussed by Hobeau Văcărescu (2011), Ivan (2011) and Tecaru *et al.* (2013), the last ones approaching the concept of transdisciplinarity with its innovations in education and training.

The role of internships in the transition from a student position to the employee status has been discussed by Neamțu and Neamțu (2011) who plead for partnerships with agencies, companies, etc. for students' practice periods, Popescu Duduială (2011) who concludes several proposals for practical activities of students in order to be prepared for the labor market requirements and Abrudan *et al.* (2012) that analyse the role of internship in the professional development of students. However, Sandu, and Gavrilă Păven (2012) state that partnerships between universities and economic environment in Romania is still at a minimum level, despite some good examples of cooperation.

Popovici (2012) analyses the universities' graduates' employment in Romania during the 2006-2010 period, concluding that it registered a continuous decrease during the period. There are authors that used SWOT analysis for debating issues concerning higher education in Romania: Patache (2011) highlights the interconnections between the higher education supply and the labor market demand, while Șerbu *et al.* (2012) focus on a SWOT analysis that presents several characteristics of Romanian higher education in order to give some possible solutions, starting from the premise that Romania has been left behind by most of the EU member states when it comes to higher education indicators.

A local study concerning the connection between labor market and graduates' knowledge have been performed by Răscolean *et al.* (2012) that analyzed the study conditions and competencies acquired by the bachelor graduates, promotion 2009, at Petroșani University and found out that only 15% of the graduates at institutional level and 27% at national level work in a field corresponding to the study program graduated. Diaconu *et al.* (2011) investigate on an empirical base what the financial-accounting labor market requirements are for the professional and personal skills developed within the accounting education curriculum in the Romanian universities. Their main conclusion is that the curricular programs of Romanian universities in the economical field are adequate as theoretical knowledge but should be extended for the needs of practice, particularly in the area of personal skills development. Dragomir and Dragomir (2011) propose the analysis of some interactions between higher education and its involvement in human resources of public administration and the presence of public administration specialists in education process.

Fărcaș and Tiron Tudor (2012) analyze the connection between evolution of the accounting higher education in Romania and the accounting profession, stating that improvement of accounting education is strongly related both to the economic development and to the accounting profession. Anastasiu (2013) addresses the issue of student-university relationship, trying to answer the question whether the student is customer or product of the educational system.

Quality management of educational services (C2)

Great interest was directed towards the implementation of quality management practices in higher education system from general view to specific aspects. Kysilka and Medinschi (2011) identify those components of the overall quality of educational services, while Sitnikov (2011) develops potential steps useful in building a new quality model.

As stated by Roman *et al.* (2012) all universities have certain good practices for assessing the students' fulfillment level in Romania. Furthermore, Pusca and Ionescu (2013) conducted a study that revealed that quality represents the main objective of the Danubius University. This is contrary to the results of a study conducted in Algeria by Khelifa *et al.* (2013) according to which there is lack of commitment in applying the total management quality.

There are different methods for assessing the quality of the educational services. Ishikawa diagram is an important tool in the quality planning that helps emphasizing the main causes of non-quality (Luca & Mihut, 2012). But there are also methods for improving the quality. Quefalia and Totoni (2012) show such methods used by universities/faculties/departments in Albania, while Novac (2011) proposes the idea of creating an official Alumni Database.

According to Dudian and Molanescu (2011) the rules for teachers' promotion within the universities encourage the improvement of the scientific quality of professors but at individual level only. Melnic (2012) conducted a survey applied to a number of 114 teachers from three universities in North-Eastern Romania. The author highlighted the strengths and weaknesses of evaluation activity and proposed certain measures to improve the teaching process. Crețan *et al.* (2012) emphasize the importance of the financial resources in ensuring the quality of higher education system.

Students' perceptions on higher education services (C3)

A lot of studies were conducted to identify the students' perception on higher education system and many objectives were set. For instances, some authors (Mare *et al.*, 2011) tested if the didactic activity was interesting, the relationship between the objectives set and the activity evolved, the clarity of presentations, the method and materials used, the availability of the teacher, while others (Segal & Vasilache,

2012) were interested in the usefulness of the subjects and the appropriateness of the teaching methods used.

Here are the results of some studies:

- Students are interested in interdisciplinary teams and project work (Abrudan & Martin, 2012) and in acquiring practical knowledge (Bacila *et al.*, 2011);
- Master students are aware that the competences, abilities, aptitudes and knowledge acquired at the end of process are more important than the existence of a diploma (Popescu, 2012);
- Rusu and Vlad (2011) found out that students of a faculty from Cluj-Napoca were not able to have an opinion, be it critical or appreciative, due to the lack of effective participation to their activities;
- Popa and Mare (2011) emphasized the high level of satisfaction of some master students; this also reflects the conclusion of Pariza-Manea and Cetina (2012): Romanian students have a favorable perception on quality of education system.
- The seminar professors use on a frequently base the nondirective facilitation style, while the course professors use very rarely the activity based facilitation style (Țîru, 2013);
- Mare *et al.* (2013) demonstrated that the degree of the knowledge acquirement influences on a direct bases the grades expected by students at the end of the semester.

Entrepreneurship spirit in universities' curricula (C4)

Papers developing this topic are not very common in economic literature over the last three years. Muntean and Gavrila Paven (2012) developed a survey on a number of 100 students and the results showed that most of the students would choose to be entrepreneurs because they want to improve their life standards. This conclusion might interest universities for adding entrepreneurship characteristics to their syllabi.

An analysis of the presence of entrepreneurship education in Romanian universities is performed by Cordea (2013). The author analyses whether there are courses and curricula that match the demand for entrepreneurial competences in Romanian universities for the year 2012-2013, based on information collected through the Internet. The author's conclusion is that theoretical choices, objectives, teaching methods and institutional context should be structured around a general framework.

A paper aiming to developing a model of e-training for entrepreneurship spirit in universities was prepared by Boscai *et al.* (2012). The model proposed is an e-training platform which can help users to transform ideas into actions, providing the opportunity to participate at on-line training.

Pârvu (2011) appreciates that the entrepreneurial education is a less systematic procedure in universities than in the case of primary and secondary education and the initiatives of different universities in developing partnerships is useful for the development of the entrepreneurial educational spirit.

Other (D)

Zandi *et al.* (2013) tested the factors affecting the Malaysian male and female students' intention to enroll in accounting programs. It seems that attitude and subjective norm have significant influence on behavioral intention of both male and female students, while the amount of information on accounting affects only the male students.

4. Discussion

Over the last three years (2011-2013), more than 160 authors contributed to the enrichment of economic education literature in Romania, publishing their papers in journals indexed in databases journals. The analysis revealed a predominance of papers debating the teaching methods, both traditional and modern (including E-learning), Romanian researchers being preoccupied of improving the teaching process in order to achieve the best quality for academic services. Many authors debated the use of IT technology in didactic activities, as the trends in the field cannot be ignored, while others developed and argued for programs based on the learning by doing concept.

Another important preoccupation of Romanian researchers is that of the connection between higher education services and economic environment. As future graduates and participants in the labor market, students must be prepared for accomplishing their employers' requirements and most of the authors have concluded that economic education in Romania has still a long road to go in this particular direction. In a close relationship with this issue the quality management of education services was analyzed by quite an important percentage of authors.

Entrepreneurial spirit that needs to become part of most of the syllabi in economic education has been debated only in four dedicated papers, but it is also one component of the papers that take into account students perceptions over high education services provided by universities. Students' perceptions are analyzed from a diversity of points of view – interest in didactic activity, teaching methods, course materials, etc. – the samples consisting of bachelor students or master students. All authors agree with the importance that students' perceptions must have for the quality management of high education services.

Topics small-numbered represented in the research referred to the teachers' professional development - the continuous self - improvement of teaching activity

should be the goal for every academic, history of higher education and comparative analysis of higher education systems.

Accounting education is very poor represented as topics in Romanian economic education literature over the period analysed. Also, Romanian accounting environment does not have a journal dedicated exclusively to accounting education. Implications of this scarcity are negative both to teachers and students as well. Papers researched revealed that students are interested in acquiring practical knowledge, competences and skills in an interdisciplinary teaching process and by its specific, accounting syllabus can offer all these if taught in the right environment and with the prosper methods.

5. Conclusions

This paper is not meant to debate the content of the papers published in the reviewed journals, but to synthesize the trends in economic education research. However, future research directions can be extracted from the observations noticed so far: education debated on types of domains (accounting, management, marketing, finance, etc.), more detailed analysis of syllabusi in time and place and more empirical studies on the expectations of students compared to their achievements when going to labor market. Also, as most of the authors are academic teachers the authors think that a topic that can never be covered enough in research is that of adequate teaching methods for revealing economic information to students.

Although this research did not retain the type of papers, whether they are descriptive or empirical and the type of research used, the analysis performed in order to include them in one of the defined categories allows the conclusion that the percentage of descriptive papers is higher than that of empirical ones.

This research is to be continued by separating papers based on the research methodology used and to compare this three years period (2011 - 2013) to the previous three years' one (2008-2010) in order to synthesize for a longer period the trends in economic education research, based on the same categories defined in the present paper.

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