

Business School Curricula: Comparison of Courses Delivered by Brazilian and US Graduate Schools

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Abstract: This study compares the required core graduate courses delivered by Brazilian business schools with those delivered by US business schools. Researchers examine courses announced on university sites in 3 academic periods by means of specific methods for each investigation, aiming to obtain the best representativeness. The quantitative analysis showed a statistically significant amount of similarities, even in programs of dissimilar degrees. Therefore, researchers decided to examine the values of Brazilians and US. The results show difference in values between the 2 nations. Gathering the findings of all research and examining them through the critical curriculum theory lens, researchers conclude that Brazilian business schools tend to disregard the cultural context in which they operate. Based on this study, researchers recommend applying the cosmopolitan perspective to build and manage business curricula-keeping an eye on the influence of global marketing and another on local (national) needs and values. In terms of limitation, the contents announced on university sites may eventually be changed during their delivery. Thus to complement this study, researchers recommend research by academics of both nations aiming to verify the contents taught in classrooms and compare them with those publicized on websites. This study is relevant to academics and practitioners because it discusses a subject that affects them daily.

Key words: Business schools, curricula, higher education, master of business administration, academic, Brazil, United States of America

INTRODUCTION

Several researchers have discussed the suitability of curricula to the contexts in which they operate (Sacristan, 1998; Young, 1998; Wittmer, 2004; Apple and Burras, 2006; Harrison *et al.*, 2007; Osler, 2011).

A large number of US business schools include subjects on commitment to community (Petkus, 2000; Wittmer, 2004), social responsibility (Ghoshal, 2005) and business ethics (Rutherford *et al.*, 2012) in their teaching curricula and research plans. This means that schools and community exchanges can achieve mutual benefits (Wittmer, 2004). On the other hand, schools in various nations follow the conventional corpus of the traditional curriculum, translating the educational proposal to achieve its own self-interest, apart from the social reality (Freire, 1974, 1982; Apple, 1995; Pinar, 2004, 2012; Apple and Burras, 2006; Banerjee and Morley, 2013). Similarly, the ethical-political horizons of societies do not matter (Habermas, 1989). Such a curriculum-framed by an idealized learning model that at its origin, denies the key

characteristic of a fluid curriculum is not capable to explain, create and recreate knowledge (Giroux, 2001). Particularly, business schools of several nations do not focus on their own realities when building their business curricula, rather they follow US business curricula (Pfeffer and Fong, 2004).

In terms of research conducted in Brazil, Vergara and Pinto (2000) examined Brazilian journals and conferences published from 1994-1998 with the aim of discovering the nationalities of the researchers cited by Brazilian academics in organizational themes. They conclude that Brazilian academics have not developed their own organizational analyses. In similar vein, Bertero and Keinert (1994) analyzed Brazilian journals and conferences published from 1961-1993 and conclude that Brazilian academics have investigated subjects similar to those published in US journals, indicating that these academics are consumers of US research themes. Later, Bertero *et al.* (2013) analyzed the findings published in Brazilian journals and conferences concerning research carried out in the period 2000-2010 on marketing, finance, human

resource, operation and manufacturing. They state that local production was slightly original [...]. It is suspected that this reality has not changed. Therefore, the country and its organizations deserve an academy more extroverted, able to theorize about the local phenomena and interact as equals with their international peers.

In terms of teaching, classroom-based learning began in Brazil in the early 1950's (Castro, 1981; Couvre, 1982; Ramos, 1983), dating back to the collaboration of four US professors from the University of Michigan who gave management lectures to undergraduate students in Sao Paulo (Ramos, 1983). Over the years, universities of both nations have shared their experiences and their curricula probably reflect this relationship. For example, a large number of Brazilian professors or even the majority of them have learned the concepts that they teach today from business books published by US researchers, the contents of which reproduce US business culture. In addition, many Brazilian academics have attended courses in the United States. This means that these educators hold knowledge and to a certain extent, evince practices directly related to US culture.

In summary, Brazilian academics have expressed concern about the lack of identity of local scientific production (Vergara and Pinto, 2000; Bertero *et al.*, 2013) and that many Brazilians learned management themes according to the US business model. However, there is no previous study comparing core courses delivered by business schools of both countries.

Taking into consideration that a number of business schools of various nations, particularly those in Brazil, tends to follow the curricula of US business schools, this study compares the core courses delivered by Brazilian business schools with those delivered by their US counterparts in graduate programs. It also compares the values of Brazilians with the values of Americans. Furthermore, researchers gather all the findings under the lens of critical curriculum theory and discuss them according to the binomial dimension (global-local) existing in the curriculum.

Critical curriculum theory: According to Kellner (1992), the Institute for Social Research in Germany was the first organization to develop studies of critical theories: Critical theory is informed by multidisciplinary research, combined with the attempt to construct a systematic, comprehensive social theory that can confront the key social and political problems of the day.

According to critical curriculum theory not considering the interests, inequalities and cultural diversity of those involved in the educational process sounds like the absorption of a foreign package, configured as a form of overseas expansion in the educational market (Forquim, 1993; Apple, 1995; Apple and Burras, 2006).

Contemporary research in education provides evidence that supports the argument that curricular models structured according to traditional and rational logic find themselves in an irreversible and profound crisis (Apple, 1995; Apple and Burras, 2006). According to critical curriculum theory, a curriculum goes beyond the transmission of rational knowledge and should, thus to avoid the inclusion of programs formally or ideally created at the margins of the political, economic, social and cultural concerns that characterize a given historical and social order.

Researchers of critical theories have been analyzing the entire curricular framework in order to identify established relations between global society and knowledge, as well as the forms of the dissemination of these relations. Such, relations become more explicit when someone raises questions to uncover the character of knowledge socially transmitted by the educational process (Horkheimer, 1982), such as who congregates, organizes, selects, classifies and finally defines knowledge accuracy and how it is disseminated and assessed by institutions.

In brief, critical theorists that have published issues of education have assumed that curricula do not mean only knowledge dissemination more importantly, they must also support the creation, transformation and social dissemination of knowledge (Apple and Burras, 2006) and based on content that encourages national development (economic, political and technological) and social justice (Horkheimer, 1982).

In terms of management subjects, it is essential to deal with the needs, desires and expectations of individuals, organizations and communities in order to avoid creating inaccurate management principles, destroying good management practices (Ghoshal, 2005) or mischaracterizing the nature of the curriculum (Banerjee and Morley, 2013).

Harrison *et al.* (2007) state that it is fundamental to develop ideas and practices that fit a nation's cultural exploration of its pluralities and new paradigms. In similar vein with regard to academic production in Brazil, Bertero *et al.* (2013) argue that the country and its organizations deserve an academy [...] able to theorize about the local phenomena. By applying a more specific educational focus, Rogers (2011) and Yorks *et al.* (2007) propose learner-focused approaches, aiming to help participants experience effective changes within themselves and their organizations as well. Rogers (2011) states, immersion in the processes of learning and knowing, within a specific disciplinary context had a significant impact on students' emerging professional identities and on their values.

In brief, these researchers state that business curricula should respond to an individual's and to a nation's own cultural demands. This does not mean examining the issue in an uncritical way or that globalization does not matter. On the contrary, a business curriculum may include both local demands-subjects regarded by academics and practitioners as essential to the local business culture and subjects focusing on the influence of global marketing processes in the local business environment.

Hypotheses and research questions: Based on the critical curriculum theory foundations, researchers would expect management courses to show a statistically significant difference between both countries. In other words, presumably, the greater the distance between business cultural values, the greater the differences in the management course content. However, given that American academics were the first to address business classes in Brazil that the relationship between the academics of both nations has been strengthening thereafter and that Brazilian academics have been expressing their concern about the consumption of US business themes, researchers would expect that the curricula of US business schools influence the curricula of Brazilian business schools. Therefore, researchers had to decide which perspective researchers would follow: Theoretical or based on facts. Researchers decided to assume the latter hypothesis: Considering the origin of the management courses in Brazil and the previous research carried out on Brazilian production, researchers would expect that the teaching curricula of US business schools influence the curricula of Brazilian schools (alternative hypothesis: H_1). Thus, the remaining possible outcome would be based on the critical curriculum theory: The teaching curricula of US business schools would have no influence on the curricula of Brazilian business schools (null hypothesis: H_0).

To examine the hypotheses and provide a modest contribution to the study of the subject, researcher established the following general question: To what extent have existing Brazilian graduate teaching curricula acquired independence from the US management model? In specifics terms: Is there a statistically significant difference between the curricula of core courses delivered in programs of dissimilar degrees? Is there a statistically significant difference between the curricula of core courses, both in programs of dissimilar and similar degrees? Is there a statistically significant difference between the curricula of core courses delivered in programs of similar degrees?

MATERIALS AND METHODS

To determine the similarities and differences in the required core courses delivered by Brazilian and US graduate business schools, researchers examined their titles and contents announced on university sites of both nations in 2006, 2008 and 2010 by means of specifics methods for each investigation, aiming to obtain the best representativeness. In 2006, researchers examined courses delivered in programs of different degrees. In 2008, researchers examined courses in programs of similar, as well as different degrees. In 2010, researchers investigated courses in programs of similar degrees. In summary, the sampling methods considered the following comparative options: Different degrees (2006), similar and different degrees (2008) and similar degrees (2010).

Data collection methods and purposes: In the first research (2006), researchers collected data (course titles and their contents) from university sites concerning all full-time MBA programs listed by business week and all MBAE specialization programs listed by *Voce S/A*, according to a study conducted by Morgeson and Nahrgang (2008), the business week ranking has been highly stable over time. From the research, the rankings published by the editors of *Voce S/A* have increasingly been accepted by Brazilian universities (a Brazilian business magazine). In the second and third investigations, researchers collected data from university sites which delivered top-ranked courses, according to those magazines and the capes evaluation, capes (the coordination for the enhancement of higher education personnel) is assigned the mission of master and doctorate courses evaluation, access to and dissemination of Brazilian scientific production, investment in the development of academics and promoting international scientific cooperation. The capes ranks courses from 3-7. Researchers applied the followings procedures for the title count:

- Bearing in mind that different schools assign different titles to similar content, researchers gathered these different titles under those popularly applied by business schools. For example, the theme leadership encompassed other related titles, such as executive leadership and executive management
- Researchers compiled all the occurrences of the same subject via unique counting, for instance, leadership 1 and 2

Researchers investigated the suitability of the title to the subject content by closely examining its nature

looking at syllabi and other information contained on course websites in order to classify them according to the research goals. Researchers considered only the required core courses for the study and these had to be offered by at least 30% of the business schools of each nation.

Data analysis methods: To assess the degree of similarity in each subject, researchers performed Fisher's Exact test. The test is similar to the chi-square test but operates with more accuracy when the sample is small and when the expected cases are fewer than 5 and occur in 2x2 tables. However when the number of cases is large, the test compares groups in terms of the proportion of the occurrence of the event (categorical variables). Moreover when the test shows, the existence of a significant difference (for this research $p < 0.05$), between groups of interest and in tables larger than 2x2, the table partitioning technique is used to assess where differences between groups occur (among all groups or just in some groups).

Researchers intended to achieve significance levels (p-value): If researchers found the $p > 0.05$, researchers would accept the alternative hypothesis (H_1) that is the US business model has influence on the curricula of Brazilian business schools.

RESULTS

Firstly, it is necessary to clarify that undergraduate, specialization (specialization is a non-compulsory academic degree) master (academic and professional) and doctoral degrees constitute the traditional Brazilian higher education framework. Over the past decade, institutions such as the Universidade de Sao Paulo have been formally offering postdoctoral degrees through a set of research programs. However, all these degrees of higher education are voluntary in Brazil. Secondly, researchers show the data, targets and findings according to the time of data collection.

First study: In 2006, researcher collected data on 90 full-time Master of Business Administration (MBA) courses offered by US business schools and on 29 Master of Business Administration Executive (MBAE) courses offered by Brazilian business schools with the purpose of verifying whether different programs deliver similar or different sets of core courses (MBAE is an abbreviation created by the researchers. In fact, the title given to the course is MBA or specialization. The course is considered to be at a different level from those delivered by US business schools while the MBAE is regarded as a non-compulsory level between bachelor and master degree, the MBA (US) is actually a master degree). Initially, researchers accessed the business week and Voce S/A websites to find the rankings of US and Brazilian business schools, respectively. Then, researchers gathered data for the subject title count and content analyses directly from university websites.

As seen in Table 1 which compares core courses delivered in programs of different degrees the results show that 5 out of 8 core courses presented statistically significant differences.

Second study: In 2008, researchers compared both similar and different programs to verify whether they deliver similar or different sets of core courses. Researchers compared the full-time MBA (US) to the MBA (BR) and to the MBAE (BR).

For sampling, researchers considered the courses included in the following groups: The top 20 MBA (US) courses as ranked by business week, the top 20 MBAE courses as ranked by Voce S/A and the 18 MBA (BR) courses assessed by Capes. Researchers chose a sample (10 courses) of MBA programs that had remained among the top 20 in 2001, 2003, 2005 and 2007. Regarding Brazilian courses, researchers looked at those MBAE courses that had remained among the top 20 in 2001-2007, according to the rankings published by Voce S/A. This led to the selection of 4 schools. As researchers considered the number that remained during that period

Table 1: Comparison of the required core courses delivered in programs of different degrees

Courses	2006 (%)		Probability*	Conclusion
	Full-time MBA US	MBAE BR		
Managerial accounting	76.7	65.2	0.236	US = BR
Economics (microeconomics and macroeconomics)	30.0	58.6	0.008	US < BR
Entrepreneurship and strategic management	100.0	79.3	<0.001	US > BR
Managerial finance and financial accounting	94.4	72.4	0.003	US > BR
Human resource management, leadership and organizational behaviour	87.8	86.2	0.758	US = BR
Management information systems	64.4	34.5	0.005	US > BR
Marketing	97.8	79.3	0.003	US > BR
Operations and manufacturing management	61.1	58.6	0.830	US = BR

Full-time MBA US (Master of Business Administration: US) → 90 courses; MBAE BR (Master of Business Administration Executive: Brazil) → 29 courses; Fisher's Exact test of independence

Table 2: Comparison of the required core courses delivered both in programs of similar and different degrees

Course	2008 (%)			Probability	Conclusion
	Full-time MBA US	MBAE BR	MBA BR		
Managerial accounting	60	66.7	83.3	0.842	a = b = c
Economics (microeconomics and macroeconomics)	100	100.0	83.3	0.545	a = b = c
Entrepreneurship and strategic management	70	100.0	83.3	0.532	a = b = c
Managerial finance and financial accounting	100	100.0	100.0		a = b = c
Human resource management, leadership and organizational behaviour	100	100.0	100.0		a = b = c
Management information systems	60	50.0	50.0	1.000	a = b = c
Marketing	100	100.0	100.0		a = b = c
Operations and manufacturing management	100	83.3	83.3	0.286	a = b = c

Full-time MBA US (Master of Business Administration: US)→10 courses; MBAE BR (Master of Business Administration Executive: Brazil)→ 6 courses; MBA BR (Master of Business Administration: Brazil)→6 courses; MBA US is a course with a degree considered to be similar to the MBA BR and at a higher level to MBAE BR; *Fisher's Exact test of independence

Table 3: Comparison of the required core courses delivered in programs of similar degree

Course	2010 (%)		Probability*	Conclusion
	EMBA US	PMBA BR		
Managerial accounting	90	50.0	0.118	US = BR
Economics (microeconomics and macroeconomics)	90	50.0	0.118	US = BR
Entrepreneurship and strategic management	90	83.3	1.000	US = BR
Managerial finance and financial accounting	100	100.0		US = BR
Human resource management, leadership and organizational behaviour	90	83.3	1.000	US = BR
Management information systems	60	50.0	1.000	US = BR
Marketing	100	100.0		US = BR
Operations and manufacturing management	90	83.3	1.000	US = BR

EMBA US (Executive Master of Business Administration: US)→ 10 courses; PMBA BR (Professional Master of Business Administration: Brazil)→ 6 courses; *Fisher's Exact test of independence

to be insufficient, researchers decided to start from 2003. Therefore, 6 schools remained among the top 20. When it came to MBA, 6 courses were chosen among the best ranked by Capes, namely those rated grade 4 and earlier (Capes evaluates Brazilian master and doctorate courses on a grading scale of 3-7).

As seen in Table 2 which compares the required core courses delivered both in programs of similar and different degrees the results indicate that none of the core courses show statistically significant differences.

Third study: In the third investigation (2010), researchers compared programs of similar degrees to verify whether they deliver similar or different sets of core courses. For this study, researchers chose the same PMBA and EMBA courses as those selected in 2008.

As seen in Table 3, the results indicate that none of the core courses show statistically significant differences. These findings highlight a statistically significant amount of similarities in the core courses delivered by the schools of both nations, even when researchers compare programs of dissimilar degrees. Therefore, researchers accept the alternative hypothesis (H_1) that is, the curricula of US business schools influence the curricula of Brazilian business schools.

DISCUSSION

Considering the similarities verified in the 3 periods of research and following the cosmopolitan business

perspective a suitable business curriculum must keep an eye on the influence of global marketing and another on local (national) needs and values-researchers decided to compare the values of Brazilians and US.

In 2010, a Brazilian research organization (Datafolha) investigated in 160 cities, 2,544 Brazilians over 16 years of age with the purpose of identifying their values. According to Schwartz (1992), the literature currently mentions 5 features of the conceptual definition of values: Values are concepts or beliefs, pertain to desirable end states or behaviors, transcend specific situations, guide the selection or evaluation of behavior and events and are ordered by relative importance. Datafolha applied the 7 levels of consciousness model created by Barrett (1998, 2006). Barrett (2006) states: The 7 existential needs are the principle motivation forces in all human affairs. Individuals grow in consciousness by learning to master the satisfaction of these needs. Individuals who learn how to master all seven needs without harming or hurting the others, operate from full-spectrum consciousness.

The findings demonstrated that the 10 most mentioned personal values were as follows: Friendship (50.90%), family (44.00%), honesty (39.50%), respect (37.30%), humility (34.70%), joy (34.70%), health care (29.30%), justice (26.60%), hope (26.60%) and patience (26.00%). The 3 out of the 4 most significant values (friendship, family and respect), Barrett classifies in the construct relations and 3 out of 5 values (joy, justice and patience) are rated as less significant, Barrett classifies these into the construct internal cohesion.

Table 4: Personal values regarded by Brazilians and Americans

Personal values regarded by Brazilians	Personal values regarded by Americans	References
Friendship (50.90%), family (44.00%), honesty (39.50%), respect for others (37.30%), humility (34.70%), joy (34.70%)	Main values: family, peace, freedom, self-respect, happiness and wisdom. Less important values: Social recognition, enjoyment, beauty, exciting life, maturity in love and intrinsic balance	Inglehart (1985)
health care (29.30%), justice (26.60%), hope (26.60%), patience (26.00%)	Observers of American culture have long noted a strong responsibility for one's own actions, pursuing personal interests and exploring one's creative potential	Eisenberger and Cameron (1996)
	Individualism, equality, informality, punctuality and materialism	The University of Arizona (2011)

The personal values of Brazilian people were retrieved from the research carried out by Datafolha in 2010

Inglehart (1985) verifies that the hierarchy of values in the United States has become stable over time. According to the researchers, family, peace, freedom, self-respect, happiness and wisdom have been kept as the main values while social recognition, enjoyment, beauty, exciting life, maturity in love and intrinsic balance have been regarded as less valuable by Americans.

Eisenberger and Cameron (1996) state: Observers of American culture have long noted a strong emphasis on individualistic values, including taking responsibility for one's own actions, pursuing personal interests and exploring one's creative potential.

In 2011, the University of Arizona compiled materials that describe some characteristics of an ideal American person. It summarized the leading US values as:

- Individualism (independent and self-reliant not representative of their families, communities or social class)
- Equality (all men are created equal)
- Informality (even in the presence of significant differences in age or social status: this is not regarded as lack of respect)
- Punctuality (to arrive a few minutes early for business appointments, for social appointments to arrive 10-15 min after the appointed time)
- Materialism (success in the United States is often measured in dollars, however most people in the United States value friendship more than wealth) (getting along in the USA: Some customs and culture tips. <http://www.cesl.arizona.edu/custom.html> retrieved on April 23, 2011)

Table 4 summarizes the earlier mentioned US and Brazilian values. Researcher attempt neither to cover every aspect of US and Brazilian cultures nor to make any conclusive contrasts between them simply by comparing the earlier mentioned findings and tips. However, regarding exclusively personal values, it can be observed that:

- Friendship is the leading personal value for Brazilians but does not appear in the US list

- Individualism appears twice in the American list but never in the Brazilian list
- Honesty is the third-ranked value by Brazilians but does not appear in the American list
- Joy is the sixth-ranked value by Brazilians but the latter ranked by Americans
- Peace, freedom, self-respect, happiness and wisdom are the main American personal values but are not ranked by Brazilians

Briefly, Brazilians consider relations more highly than Americans do and Americans value individualism and internal cohesion more than Brazilians do.

Taking into consideration that researcher found no statistically significant differences in the curricula of both nations, a business curriculum must keep an eye on the influence of the global marketing and another on the local needs and values and American and Brazilian values differ, it is necessary to analyze the results through the critical theory lens and make recommendations to include some subjects in the business school curricula.

Critical curriculum theory asserts that the content disseminated through a suitable curriculum represents the universe of knowledge legitimized by a determined social group which recognizes it and believes it to be accurate enough to be transmitted to the students for which it has been conceived (Horkheimer, 1982; Apple and Burras, 2006; Rogers, 2011). Additionally, it takes into consideration the multicultural perspective: that capable of dealing with diversity (i.e., integrating both common and different interests within the educational processes of all involved groups (Sacristan, 1998). In other words: An education for cosmopolitan citizenship to meet students' needs whether their affinities are apparently fixed or flexible, local, national, global, or multiple (Osler, 2011).

From the findings, the Brazilian agents responsible for education, as well as society have the opportunity to discuss the current reference model and decide on its validity in the Brazilian business and social context, including its international relations. A potential revision could include issues that currently affect the Brazilian business environment. For instance, the software industry has been suffering from an influx of illegal copies of their

products (Ryngelblum, 2007). Parenthetically, the Brazilian government announced in June 2009, through the treasury, the fourth concourse on corruption prevention which aims to stimulate research efforts toward combating corruption. However in 2013, the higher federal court condemned former ministers of state (cabinet-level positions) of that government and others persons for corruption and the majority are currently (2014) in jail (the Mensalao case).

By the way, corruption in business environments is a large concern worldwide too. For example on 2 July, 2009, The New York Times published tracks to access >100 study about fraud and swindling in and around the United States that occurred from 1 January, 2008 to 2 July, 2009. Similarly, Ghoshal (2005) voices: Old, highly laudatory cases on Enron and Tyco are being hurriedly rewritten.

Therefore, researchers strongly recommend to the universities established worldwide that they offer subjects that explore the reasons behind fraud and swindling and how to deal with them. There is no doubt that such corruptions do not meet the public-logic requirements proposed by Pache and Chowdhury (2012). It is also important to emphasize, in the curricula of the Brazilian business schools, the study of a more humane and flexible working policy, aiming to discuss factors that produce dissatisfaction and alienation in workplaces which tend to influence workers to perform only minimally in order to keep their jobs. For example in Brazilian courts, there have been recurrent complaints heard from workers regarding managerial abuse of power. However, Brazilian managerial culture seems to be closed to discuss such subjects in business schools, as well as in businesses.

The institutions responsible for offering graduate courses may evaluate the extent to which their content is open for discussion and uncover the cultural and ethical identities underlying their models of reference (Habermas, 1989; Rutherford *et al.*, 2012). This does not imply an easy solution. It requires increasing awareness and willingness to experiment in many visions and philosophical perspectives (Senge *et al.*, 2000). Emphasizing, a curricular proposal needs the adhesion of open educational institutions that possess a strong culture, as well as those that recognize and embrace the philosophy of open curricular structures and do not favor a dominant culture (Sacristan, 1998). The university is an organization that distinguishes itself by its own culture. Further, it exists alongside individuals and organizations, exchanging beliefs, meaning, thinking, values and so on. Therefore, changes in educational curricula need to take into consideration the culture inside and around the

university. Consequently, besides educational managers, academics and students, other key players, such as business managers, community leaders and legislators are concerned with the curriculum decision. The question is a challenging one because it is of interest to diverse groups of interlocutors, each with its own interests at stake (Pinar, 2012; Rutherford *et al.*, 2012).

Researcher recommend to the academic managers of business courses and to other stakeholders to rethink the current curricula by analyzing their suitability for the context in which they operate and to connect them to the essential subjects affecting businesses worldwide. In other words, the choice of teaching subjects may consider a model of an education committed to civil society which directs attention to local problems without neglecting underlying global processes. Furthermore, it is essential to achieve a Brazilian identity in business studies to avoid reproducing the US business model.

CONCLUSION

Researcher designed the research aiming to compare the required core courses delivered by Brazilian business schools with those delivered by US business schools in graduate courses, to discover similarities and differences and to discuss the findings according to the binomial dimension (global-local) existing in the curriculum.

The following hypothesis was stated: Researcher would expect that the teaching curricula of US business schools would have influence on the curricula of Brazilian schools (alternative hypothesis: H_1). To examine the hypothesis, researcher established the following general question: To what extent have existing Brazilian graduate teaching curricula acquired independence from the US management model? In specifics terms is there a statistically significant difference between the curricula of core courses in the programs of dissimilar degrees? Is there a statistically significant difference between the curricula of core courses, both in programs of dissimilar and similar degrees? Is there a statistically significant difference between the curricula of core courses in programs of similar degrees?

The findings the fruits of research carried out in 3 different periods indicate a statistically significant amount of similarities in the core courses delivered by the schools of both nations, even when programs of dissimilar degrees are compared. Furthermore, previous research noted a lack of Brazilian academic production identity.

Hence, considering that according to the cosmopolitan perspective a business curriculum must

keep an eye on the influence of global marketing and another on local needs and values, researcher decided to examine the values of Brazilians and Americans, aiming to compare them. The results show difference in values between the 2 nations. Gathering all the findings under the lens of critical curriculum theory, researcher conclude that a Brazilian business curriculum tends to disregard the context in which it operates. In other words, the curricula of Brazilian business schools have not acquired independence from the curricula delivered by US business schools. Therefore, researcher accept the alternative hypothesis (H_1) that is the curricula of US business schools influence the curricula of Brazilian business schools. In terms of limitations, the content may eventually be changed during its delivery.

RECOMMENDATIONS

Thus, researcher recommend research by academics of both nations aiming to verify the contents actually taught in classrooms and compare them with those announced on websites. Researchers also recommend examining the stakeholders' predispositions to discuss openly the current degree of efficiency, efficacy and effectiveness of the curricula and to formulate ideas to improve them.

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