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

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This manuscript compares titles of core disciplines delivered by Brazilian graduate business schools with those delivered by US (American) business school with the aim of discovering similarities and differences and discussing whether business curricula should be responsive to the context in which they operate. We collected data of universities websites in 2006, 2008, and 2010. Each investigation was carried out with the same goal, however each one with its own design. The quantitative analyses revealed that there were statistically significant amount of similarities among programs of both countries, even in dissimilar courses degrees, what means that the curricula of Brazilian graduate business school followed those delivered by US business school. In terms of limitations, this study looks upon the similarities and differences found in notices posted on websites, therefore the contents taught in classrooms may be different. The paper is relevant to academics, students and practitioners because it brings to discussion a subject (curriculum) that daily affects them in school and business environment, respectively, and the debate may generate new proposes to business schools.

Key words: Courses Curriculum, Critical Theory, Graduate Business School, Brazil, United States, Business Culture.

INTRODUCTION

Over the past two decades, several authors have been discussing the suitability of curricula to the context in which they operate (Apple, 1995; Apple and Burras, 2006; Ghoshal, 2005; Harrison et al., 2007; Osler, 2010; Sacristán, 1998; Young, 1998).

According to Harrison et al. (2007), it is fundamental to develop ideas and practices that fit the nation's own cultural exploration of its pluralities and new paradigms. Applying more specific educational focus, Rogers (2011) and Yorks et al. (2007) propose "learner-focused" approaches, aiming to help participants to experience more effective changes within themselves and their organizations, as well.

In brief, the above mentioned authors say that the business curricula should be responsive to individual and to nation's own cultural demands – say it does not mean to examine the issue in an uncritical way or that the globalization do not matter. On the contrary, the business curriculum may include both local demands – subjects regarded by academics and practitioners as essential to the local business culture – and to include disciplines focusing the influence of the global marketing process in the local business environment.

In terms of critical analysis, it is essential to deal with needs, desire and expectations of individuals, organizations, communities and so on, aiming to avoid the creation of inaccurate management principles and to destroy good management practices (Ghoshal, 2005: 75)

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or mischaracterize the nature of the curriculum (Banerjee and Morley, 2012).

Problem Investigated

A large number of business schools worldwide do not focus their own reality to build its curricula; they follow the US business schools, as a model for business education (Pfeffer and Fong, 2004).

According to the Tsui (2009:1) findings, "Over two decades, research in Chinese management has exploited existing questions, theories, constructs, and methods developed in the Western context".

Bertero and Keinert (1994) carried out a research in Brazilian journals and in conferences published from 1961 to 1993, with the aim of verifying the themes examined by Brazilian Academics. They conclude that Brazilian academics have investigated subjects similar to those published in US journals, indicating that these academics are consumers of US research themes. In the same vein, Vergara and Pinto (2000) conducted a research in Brazilian journals and in conferences published from 1994 to 1998, with the aim of analysing the nationality of authors quoted in publications of organizational themes. They conclude that Brazilian academics have not developed their own organizational analysis.

Bertero et al. (2013) analysed findings published in Brazilian journals and conferences, concerning research that authors carried out in the period 2000-2010, on marketing, finance, human resource, operations and manufacturing. They said: "...That local production was slightly original [...] It is suspected that this reality has not changed" (p. 12). And stated: "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" (p. 19).

In terms of teaching, management classroom began in the early 1950s, in Brazil (Castro, 1981; Couvre, 1982; Ramos, 1983), dating back to the collaboration of four US professors from the University of Michigan who gave lectures to undergraduate students in São Paulo (Ramos, 1983).

Over the years, universities of both nations have been sharing their experiences, and their curricula probably reflect such relationship. For example, a large number of Brazilian professors, or the majority of them, learned the concepts, that they teach today, from business books published by US authors, the contents of which reproduce the 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 the US culture. Therefore, both countries have built an educational link in the area of management.

In synthesis; Brazilian and academics of other countries, e.g. China, have been expressing their concern on the lacking identity of the local scientific production (Bertero, et al., 2013; Vergara and Pinto, 2000; Tsui, 2009).

Fraction of Brazilian academics has learned management themes in US books and US business schools.

Furthermore, bearing in mind that research provides essential support to teaching; the subjects that the academics of these countries teach tend to lack identity, as well. As a matter of fact, many business schools worldwide are following the business teaching curriculum conducted by US schools (Pfeffer and Fong, 2004).

According to critical curriculum theory, without considering the interests, inequalities, and cultural diversity of those who are involved in the educational process, it would sound like the absorption of a foreign "package", configured as a form of overseas expansion of the educational "market" (Apple, 1995; Apple and Burras, 2006, Forquim, 1993). In specific terms, the business curriculum can be built considering the environment of global marketing and, mostly, exploring pluralities and paradigms in and around of the local organizations (Harrison et al. 2007).

Premise and Question

Taking into consideration the above scenario (research, teaching and curriculum theory), the premise established for this work is: beyond the core disciplines to deal with global demands, the core curriculum of business schools includes indispensable disciplines to explain local business culture.

To examine such a premise and provide a modest contribution to the study of the subject, we established the following question: Taking into consideration that American academics were the first to address business class in Brazil; that the relationship between academics of both nations has been strengthening after that; and, academics have been expressing their worry about the consumption of US business themes, to what extent have the existing Brazilian graduate teaching curricula acquired independence from the US management model?

In short, the importance of this study comes from of: (1) the critical curriculum theory considers that a nation and its schools should formulate and highlight its own curricular identity; (2) findings on Brazilian scientific production in management show that it is "slightly original" and a large number of schools worldwide imitate the teaching curricula delivered by US business schools, therefore; (3) it is necessary verify if the teaching subjects carried out by Brazilian business school has acquired independence from curricula conducted by US business school.

Curriculum theory: A critical perspective on cultural context

Pinar (2004) defined curriculum theory as "the interdisciplinary study of educational experience". However,

he alerted: "not every interdisciplinary study of educational experience is curriculum theory, of course; nor is every instance of curriculum theory interdisciplinary" (p. 2). Later, Pinar (2012) ratified his understanding:

"curriculum theory is focused on *educational experience*". And he said: "The curriculum is our key conveyance into the world". (p. 2). He also asserted that curriculum theory discipline received strong influence of the humanities and arts fields.

According to Kellner (1992: 1), the Institute for Social Research (Germany) was the first organization to develop studies on critical theories. He said: "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".

A large number of US business schools are day after day including subjects on commitment to community (Petkus, 2000; Wittmer, 2004), on social responsibility (Ghoshal, 2005), and on business ethics (Rutherford et. al., 2012) in its learning curricula and research plans. It means that schools and community exchange help and achieve mutual benefits (Wittmer, 2004).

In the other hand, business schools of various nations follow the conventional corpus of the traditional curriculum, translating the educational proposal aiming at achieving its own self-interest, apart from the social reality (Apple, 1995; Apple and Burras, 2006; Banerjee and Morley, 2012; Freire, 1974, 1982; Pinar, 2004, 2012). Similarly, the ethical-political horizons of societies do not matter (Habermas, 1989). Such a curriculum is framed by an idealized learning model that, in its origin, denies the key characteristic of a fluid curriculum: its inherent dynamics that distinguish it as capable to explain, create, and recreate knowledge (Giroux, 2001).

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 the critical curriculum theory, the curriculum go beyond of the transmission of rational knowledge and should 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.

Authors of critical theories have been analyzing the entire curricular framework, aiming at identifying established relations among global society and knowledge, and the forms of dissemination of these relations. Such relations become more explicit when someone raise 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 have assumed that curriculum do not mean only knowledge dissemination; more importantly, it must also support the creation, transformation, and social dissemination of knowledge (Apple and Burras, 2006; Horkheimer, 1982).

A curricular proposal needs the adhesion of open educational institutions which present strong culture. In other parameters, institutions that recognize and embrace the philosophy of open curricular structures, and do not favour the dominant culture (Sacristán, 1998).

University is an organization and, as such, distinguishes itself by its own culture. Besides, it exists alongside individuals and organizations, exchanging beliefs, meaning, thinking, values, and so on. Therefore, studies on educational curricula need to take into consideration the culture inside and around the University. Consequently, besides educational managers, academics, and students, there are other key players, such as business managers, community leaders, and legislators that 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).

Given the premise that beyond the global marketing demands, the business curricula need to be built based in contents that encourage the nation development and social justice (Horkheimer, 1982). As well, the curricula might be responsive to economic, political, and technological cultures, therefore; graduate studies delivered by Brazilian business schools require consideration of the culture where they operate. Academics managers, teachers, and students are the main agents of the process of curriculum change and improvement.

Approach to us and Brazilian cultures

In medical terms, to prescribe appropriate medications, doctors diagnose their patients. In educational terms, each student and student body has its own peculiarities of learning, and, therefore; it is essential to tailor focused teaching methods. Similarly, each organization draws its guidelines and procedures. Therefore, individuals, organizations, and countries have some needs, symbols, myths, beliefs and values that make them unique (this is called culture).

The following statement of Ribeiro (2006: 16) may explain the Brazilian people's origin:

"The Brazilian society and culture are formed as variants of the Portuguese version of the traditional Western European civilization, differentiated by colour legacy of Brazilian Indians and black Africans. Brazil emerges thereby as a bud mutant rescheduled from its own characteristics but tied to the genetic Portuguese matrix …"

In 2010, a Brazilian research organization (Datafolha)

Table 1. Synopsis of the Personal Values.

Personal Values Regarded by Brazilians	Personal Values Regarded By Americans	
Friendship (50.90%), family (44.00%), honesty (39.50%), respect for others (37.30%), humility (34.70%), joy (34.70%), health care (29.30%), justice (26.60%), hope (26.60%), patience (26.00%).	Main values: family, peace, freedom, self-respect, happiness, and wisdom.	Inglehart (1985)
	Less important values: social recognition, enjoyment, beauty, exciting life, maturity in love, and intrinsic balance.	
	"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"	Eisenberger and Cameron (1996, p. 1153)
	Individualism, equality, informality, punctuality, and materialism.	The University of Arizona (2011).

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

investigated, in 160 cities, 2,544 Brazilians over 16 years of age, with the purpose of identifying their values[1]. Datafolha applied The Seven Levels of Consciousness Model created by Barrett (1998, 2006)[2].

The findings demonstrated that the ten 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%). Three out of four most significant values (friendship, family, and respect), Barrets classified in the construct "relations". And three out of five values (joy, justice, and patience), rated as less significant, Barrets classified on the construct "internal cohesion."

Inglehart (1985) verified that the hierarchy of values in the United States has become stable over time. According to the author; 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: 1153) stated:

"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 and gave example 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 minutes 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")[3].

Table 1 shows a summary of the above-mentioned US and Brazilian values.

We attempt neither to cover every aspect of the US and the Brazilian culture or values nor to make any conclusive contrast between them simply by comparing the above-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

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[1] According to Schwartz (1992), the literature recurrently mentions five features of a conceptual definition of values; that is: "values (1) are concepts or beliefs, (2) pertain to desirable end states or behaviors, (3) transcend specific situations, (4) guide the selection or evaluation of behavior and events, and (5) are ordered by relative importance" (p. 4).

[2] Barrett (2006) stated: "The seven 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" (p.12).

[3] Getting Along in the USA: Some Customs & Culture Tips. Available at http://www.cesl.arizona.edu/custom.html retrieved on April 23, 2011.

Americans do, and Americans value individualism and internal cohesion more than Brazilians do.

Joining the concepts of critical curriculum theory with the approach of the cultural differences between Brazil and US, it reinforces the premise that besides being with an eye on the global economy, the curricula of core disciplines in a given country can include contents about its business culture, aiming to deal with needs, desires and expectation of academics managers, teachers, students, practitioners, organizations and so on.

Hypotheses

Taking into consideration the theoretical perspective and given that Brazil and US have ranked personal values differently, it would thereafter expect that the management course contents would show a certain amount of difference, as well. In other words, presumably, the greater the distance between cultural values, the greater the difference of the management course contents must be. However, considering the history of the relationship between Brazilian and US academics, it would thereafter expect that the curricula of both nations would follow the same vein. So we had to decide which perspective we would follow: theoretical or based on facts. We assumed the theoretical one: curriculum contents predominantly oriented to local business culture.

General hypothesis: The teaching curricula of US business school have no influence on the Brazilian business school curricula (null hypothesis).
H1: Each country delivers different curricula of core disciplines in courses of dissimilar degrees.
H2: Each country delivers different curricula of core disciplines both in courses of dissimilar and similar degrees.
H3: Each country delivers different curricula of core disciplines in courses of similar degrees.

RESEARCH DESIGN

Aiming to discover similarities and differences in teaching curricula delivered by Brazilian and US graduate business schools, we carried out three investigations: all of them directed toward the same target and each with its own design.

In 2006, we gathered titles and contents of disciplines in different course degrees, aiming to verify whether different degrees deliver similar or different sets of core (required) disciplines.

In the second investigation (2008), we collected data in similar and different course degrees, aiming to verify whether similar, as well as different degrees, deliver similar or different sets of core disciplines.

In the third investigation (2010), we gathered data in similar courses, aiming to verify whether similar degrees deliver similar or different sets of core disciplines.

Therefore, the sampling methods have regarded all comparative options directed toward the same target: different degrees (2006); similar degrees, as well different degrees (2008); similar degrees (2010).

Data collection methods and its purposes

Initially, we accessed the *Business Week, Você S/A*[4] (a Brazilian business magazine) and *Capes*[5] websites to get the rankings of Brazilian and US business schools, respectively. After that, we collected data (discipline titles and its contents) directly from the university websites.

In the first research (2006), we collected data concerning all courses ranked by *Business Week* and *Você S/A*. In the second and third investigations, we collected data of top-ranked courses, according to those magazines and Capes ranks. The data were gathered aiming to compare titles of core disciplines offered by schools of both countries.

We applied the followings procedures for the title count:

Bearing in mind that different schools assign different titles for similar contents, we gathered the different titles under those popularly applied by business schools. For example, the theme "Leadership" encompassed other related titles, such as "Executive Leadership", "Executive Management".

We compiled the repetition of discipline titles via unique counting. For example, we gathered all the occurrence of the subject "Leadership" in programs that offered it in two or more modules: for instance, Leadership I; Leadership II.

We investigated the suitability of the title to the discipline content by closely examining its nature looking at syllabi and other information contained in course websites, aiming to classify them according to the research goals.

Only the core (required) disciplines were considered for the study, and they had to be offered by at least 30% of the business schools of each nation.

Data analysis methods

Aiming to assess the degree of similarity in each discipline between years, we performed the Fisher's Exact Test. The test can be used to evaluate the significance of a difference between the proportions in two groups.

Fisher's Exact Test is similar to the chi-square test but operates with more accuracy when the sample is small, and when the expected cases are less than five and occur in 2x2 tables. However, when the number of cases is large (big tables), the test compares groups, in terms of proportion of occurrence in the event (categorical variables). Moreover, when the test shows the existence of a significant difference between groups of interest (in our decision: $p < 0.05$), and in tables larger than 2x2, as well; the table partitioning technique is used to assess where the differences between groups occur (among all groups or just in some groups).

We intended to achieve significance levels (p-value). We determined that if the p-value were less than 0.05, we would reject the hypothesis that the US business model had no influence on the curricula of Brazilian business schools.

RESULTS

Initially, it is necessary to clarify that undergraduate,

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[4] According to a study conducted by Morgeson and Nahrgang (2008), the Business Week ranking has been highly stable over time. According to our perception, the rankings published by the editors of Você S/A. have increasingly been accepted by Brazilian universities.
[5] Capes (The Coordination for 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.

Table 2. Comparison of Core Disciplines offered in Different Courses Degrees.

Subjects	2006		Probability	Conclusion
	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 & 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

Notes:
MBA US (Master of Business Administration: US) → 90 courses.
 MBAE BR (Master of Business Administration Executive: Brazil) → 29 courses.
It was performed the Fisher's exact test of independence.
H1: Each country delivers different curricula of core disciplines in courses of dissimilar degrees: confirmed in five tests and rejected in three tests.

specialization (a non-compulsory academic degree), master (academic and professional), and doctoral degrees constitute the traditional Brazilian higher education framework. Since the last decade, institutions, such as the Universidade de São Paulo, have been formally offering postdoctoral degrees through a set of research programs.

However, all these degrees of higher education are voluntary in Brazil – not compulsories.
Secondly, the data, targets, and findings are presented according to the time of data collection.

First Study

In 2006, we collected data on 90 full-time Master of Business Administration (MBA) courses, with concentration in General Management, 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 degrees deliver similar or different sets of core (required) courses[6].

Initially, we accessed the *Business Week* website and *Você S/A* aiming to achieve the rankings of US and Brazilian business schools, respectively. Then, we gathered data for the subject title count and content analyses directly from the university websites.

As seen in table 2, comparing different course degrees, the results show that five out of eight core disciplines presented statistically significant differences in curricula

between the schools of both nations. Therefore, the hypothesis H1 (Each country delivers different curricula of core disciplines in courses of dissimilar degrees) was confirmed in five tests and denied in three tests. In other words, the general null hypothesis (The teaching curricula of US business school have no influence on the Brazilian business school curricula) was denied in three out of eight compared courses.

Second Study

In 2008, we compared both similar and different degrees, aiming to verify whether similar, as well as different degrees, deliver similar or different sets of core (required) courses. We compared the EMBA (Executive Master of Business Administration: United States) to the PMBA (Professional Master of Business Administration: Brazil) and to the MBAE (Master of Business Administration Executive: Brazil)[7].

For sampling, we considered the courses included in the following groups: (1) the top 20 EMBA courses as ranked by *Business Week*; (2) the top 20 MBAE courses as ranked by *Você S/A*, and (3) the 18 PMBA courses assessed by Capes.

We chose a sample (10 courses) of EMBA programs: within those that had remained among the top 20 in the years 2001, 2003, 2005, and 2007.

Regarding Brazilian courses, we looked at those MBAE courses that had remained in the top 20 in the years 2001, 2002, 2003, 2004, 2005, 2006, and 2007, according to rankings published by *Você S/A*. This led to the selection of four schools. As we considered insufficient the number that remained during that period, we decided

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[6] MBAE is an alias created by the authors. In fact, the title given to the course is MBA or Specialization. It is considered in different level from those delivered by US business schools: while the MBAE is regarded as a non-compulsory level between bachelor and master degrees, the MBA (US) is actually a master degree.

[7] The EMBA is a course with a degree considered similar to the PMBA and superior to the MBAE.

Table 3. Comparison of Core Disciplines offered in Similar and Different Course Degrees.

Subject	2008			Probability	Conclusion
	MBA US (a) %	MBAE BR (b) %	PMBA BR (c) %		
Managerial Accounting	60,0	66,7	83,3	0,842	a = b = c
Economics (microeconomics and macroeconomics)	100,0	100,0	83,3	0,545	a = b = c
Entrepreneurship and strategic management	70,0	100,0	83,3	0,532	a = b = c
Managerial finance & financial accounting	100,0	100,0	100,0	——	a = b = c
Human resource management, leadership and organizational behaviour	100,0	100,0	100,0	——	a = b = c
Management Information Systems	60,0	50,0	50,0	1,000	a = b = c
Marketing	100,0	100,0	100,0	——	a = b = c
Operations and Manufacturing Management	100,0	83,3	83,3	0,286	a = b = c

Notes:
MBA US (Master of Business Administration: US) → 10 courses.
MBAE BR (Master of Business Administration Executive: Brazil) → 6 courses.
PMBA BR (Professional Master of Business Administration: Brazil) → 6 courses.
It was performed the Fisher's exact test of independence.
H2: Each country delivers different curricula of core disciplines both in courses of both dissimilar and similar degrees: rejected in all 16 tests.

to start from 2003. Therefore, six schools remained among the top 20. When it came to PMBA, six courses were chosen among the best ranked by Capes, that is, those rated grade 4 and above (Capes evaluates the Brazilian master and doctorate courses, grading scale of 3 to 7).

As seen in table 3, comparing similar and different course degrees, the results show that all core disciplines presented no statistically significant differences. Therefore, *the hypothesis H2 (*Each country delivers different curricula of core disciplines both in courses of dissimilar and similar degrees) was denied in all the 16 tests. In other words, the general null hypothesis (The teaching curricula of US business school have no influence on the Brazilian business school curricula) was denied.

Third Study

In the third investigation (2010), we compared only similar course degrees, the PMBA (Professional Master of Business Administration: Brazil) and the EMBA (Executive Master of Business Administration: United States)[8], aiming to verify whether courses regarded to be similar deliver similar or different sets of core (required) courses:

As seen in table 4, comparing similar course degrees, the results show that all core disciplines presented no statistically significant differences in curricula between the schools of the two nations. Therefore, the hypothesis

[8] For this study, we chose the same PMBA courses and the same EMBA courses selected in 2008.

H3 (Each country delivers different curricula of core disciplines in courses of similar degrees) was denied in all the eight tests. In other words, the general null hypothesis (The teaching curricula of US business school have no influence on the Brazilian business school curricula) was denied.

DISCUSSION

Briefly, the findings indicated a statistically significant amount of similarities in the titles of core disciplines delivered by schools of both nations, even when compared dissimilar course degrees. These findings suggest that the curricula of US business schools have influenced the curricula of Brazilian business schools.

Critical curriculum theory asserts that the contents disseminated by a suitable curriculum stand for the universe of knowledge legitimized by a determined social group, that recognizes it and believes it is accurate enough to be transmitted to the segment of students for which it has been conceived (Apple and Burras, 2006; Horkheimer, 1982; Rogers, 2011). For example, Rogers (2011: 249) found this evidence:

"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 addition, the appropriate curriculum takes into consideration the multicultural perspective: the one capable of dealing with diversity-integrating both common and different interests within the educational processes of all

Table 4. Comparison of Core Disciplines offered in Similar Course Degrees.

Subject	2010		Probability	Conclusion
	EMBA US %	PMBA BR %		
Managerial accounting	90,0	50,0	0,118	US = BR
Economics (microeconomics and macroeconomics)	90,0	50,0	0,118	US = BR
Entrepreneurship and strategic management	90,0	83,3	1,000	US = BR
Managerial finance & financial accounting	100,0	100,0	——	US = BR
Human resource management, leadership and organizational behaviour	90,0	83,3	1,000	US = BR
Management information systems	60,0	50,0	1,000	US = BR
Marketing	100,0	100,0	——	US = BR
Operations and manufacturing management	90,0	83,3	1,000	US = BR

Notes:
EMBA US (Executive Master of Business Administration: US) → 10 courses.
PMBA BR (Professional Master of Business Administration: Brazil) → 6 courses.
It was performed the Fisher's exact test of independence.
H3: Each country delivers different curricula of core disciplines in courses of similar degrees: rejected in all eight tests.

involved groups (Sacristán, 1998), or an "education for cosmopolitan citizenship to meet students' needs, whether their affinities are apparently fixed or flexible; local; national; global; or multiple" (Osler, 2010: 1).

From the findings, the Brazilian agents, responsible for education, and the whole society, have the opportunity to discuss the current model of reference and make a decision on its validity to the Brazilian business and social context, including its international relations. Furthermore, the institutions responsible for offering graduate courses may evaluate the extent to which their contents are open for discussion and for uncovering their cultural and ethical identities underlying their models of reference (Habermas, 1989, Rutherford et al., 2012). This does not imply an easy solution of a private nature. It requires "increasing awareness and willingness to experiment in many visions and philosophical perspectives" (Senge et al., 2000: 15). 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 Department of Treasury, the fourth concourse on Corruption Prevention, aiming to stimulate research efforts toward combating corruption. However, in 2012 the higher federal court condemned three former ministers of state (cabinet-level positions) of that government by corruption. ("Mensalão" case): there is no doubt that such a corruption does not meet the public-logic requirements proposed by Pache and Chowdhury (2012). Furthermore, the former president is currently under investigation (April, 2013).

In the same vein, corruption in business environments is a large concern worldwide, as well. For example, on 2 July 2009, *The New York Times* published tracks to access more than one hundred articles about fraud and swindling in and around the United States that occurred from 1 January 2008 to 2 July 2009. In the same vein, Ghoshal (2005: 75) had voiced "Old, highly laudatory cases on Enron and Tyco are being hurriedly rewritten".

Therefore, we strongly recommend to Brazilian universities (and to universities established in other nations as well) that they offer subjects that explore the reasons behind fraud and swindling and how to deal with them.

It would be no less attractive to undertake studies on the development of a more humane and flexible working policy, for example, studying factors that produce dissatisfaction and alienation in workplaces, which tend to influence workers to perform only minimally in order to keep their job. For instance, studies about environment in which the academics work. As Pinar (2012) said: "Because the public sphere [...] teachers abdicate their professional authority and ethical responsibility for the curriculum they teach. Teachers have been *forced* to abdicate this authority by the bureaucratic protocols..." (p. 4).

As graduate courses accept students from varied teaching fields, it is necessary to support them by providing basic business knowledge at the beginning of the course, thus helping them to attend the program. For instance: accounting, economics, leadership, marketing and strategy.

We also recommend a discipline interrelating contents that students have encountered in the course with the aim of understanding the interconnectedness of business functions.

CONCLUSION

The research was designed to compares titles of core disciplines delivered by Brazilian graduate business

schools with those delivered by US business school, with the aim of discovering similarities and differences and to discuss whether business curricula should be responsive to the context in which they operate.

The following premise was established: Beyond of disciplines to deal with global demands, the core curriculum of business schools might includes indispensable disciplines to operate with local business culture. Therefore, the general hypothesis was established: the teaching curricula of US business school have no influence on the Brazilian business school curricula.

To examine such a hypothesis and provide a modest contribution to the study of the subject, we established the following question: To what extent have the existing Brazilian graduate business curricula acquired independence from the US management model?

The quantitative analyses revealed statistically significant amount of similarities among disciplines (27 out of 32 tests), even between different course degrees.

The general null hypothesis was denied in almost all tests. Similarly, two out of three specifics null hypothesis were completely denied and one partially denied. Therefore, these findings show that the curricula of Brazilian business schools have not acquired independence of curricula delivered by US business schools.

In terms of limitations, this study looks upon the similarities and differences found in notices posted on websites, therefore, the contents taught in classrooms may be different. And, it does not show the amount of hours dedicated to the contents.

We recommend to Brazilian leaderships of graduate courses and to other stakeholders as well, to rethink the current curricula by analyzing their suitability to the context in which they are carried out and to connect them to the essential subjects affecting business 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 global process underlying. Furthermore, it is essential to achieve the Brazilian own identity on business studies, avoiding to reproduce the American business model.

We recommend carrying out a research with academic managers, teachers, and students, with the aim of assessing the university predispositions to openly discuss the current degree of efficiency and efficacy of its actual curricula and raise ideas, if it were the case, to improve them, according to the concepts of critical curriculum theory.

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