

BUSINESS EDUCATION IN WORLD AND TURKISH UNIVERSITIES: A COMPARATIVE ANALYSIS

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Abstract

When the top 100 universities of the world are classified according to the countries in which they are located, 31% of them are American universities, 18% are British universities, 7% are universities in Australia, and 10% are Japanese and German universities at approximately equal proportions. However, none of the universities offering business education in Turkey are among the top 100 universities of the World. The purpose of this study is to establish the structural profile of business education system in Turkey in undergraduate level and compare this profile to the undergraduate level business education systems in the aforementioned countries (benchmarking). Hence, both applicability of the results obtained from this benchmark to Turkish universities will have been discussed and contributions to business education literature will be provided by determining new developments, interest areas, and new trends in business education that is rapidly developing in parallel with the business world. Moreover, it will be clearly revealed how and to what extent these new trends are reflected in the curricula of the universities that provide business education at undergraduate level in Turkey. For this purpose, content analysis was conducted on the websites of the universities in Turkey and American, British, Japanese, German and Australian universities within the top 100 universities of the world.

INTRODUCTION

Management science initially emerged as a branch of economics. From the start of 1500s, until 1850s, until the emergence of the Industrial Revolution in Europe (Wallerstein, 1998:229), economic views of mercantilists served as a commercial science to those organizations dealing with agriculture, trade, mining and industry. (Tokay, 1949: 328-332) With the industrial revolution, primitive production methods were replaced with scientific methods, and, together with the technology, capital-intensive large organizations emerged. (Tekerek and Tekerek, 2008: 29). Commercial information science failing to meet the needs of large organizations was limited to simple and practical information such as monetary and measurement systems of the country or commercial accounting (Tokay, 1949: 333).

Number of phenomena to be the subject matter of management science studies increased by the establishment of first large organizations and problems that had emerged within the course of natural development of the process have led theoreticians to conduct academic studies on organizations. In the literature, it had taken research universities until 1881 to include "organization" within their structure (Chicago GSB, 2008). World Wars, economic crises, and internationalization of organizations between 1914 and 1945 augmented the need for a systematical knowledge system and set the direction of management science (Ete, 1945:41). Through the establishment of fast and efficient communication networks and technological advancements in the period from the end of the 2nd World War (1945) until today, American organizations have combined their technical, marketing, management, and financial superiorities with the workforce in overseas countries working at lower wages; achieved great success and profits; and outpaced European organizations (Ayдын et al., 2008: 10).

Many companies have globalized in the 19th century. It is even possible to find firms that had industrialized (East India Company in the 18th century) in earlier periods (Aslanoğlu, 1996: 25). Together with the change generated by computers, informatics systems, robots, and digitalization, the business of management has become complicated and professionalized; concepts such as business owner, professional manager, capitalist, and entrepreneur have been crystallized; the magnitude of competition have increased and its impact area has enlarged. Customer and human resources profile have changed and communication have started to gain importance.

Not only organizations but also education institutes have been affected by the globalization. Especially business education has been the most affected sector by this change due to its connections to the business world. Universities have been obliged to renew their curricula that they have accepted as their strategic plan (Yelkikalan and Pazarcık; 2005). From 1980s onward, descriptive courses in business education curricula have left their place to field research, case studies, quantitative methods, data collection, computer supported mathematical modeling, and testable hypotheses of science about operations of individual organizations. On the other hand, training more humane managers in a competitive organization environment have become prominent. In conclusion, an expectation emerged in 1990s for an interest in management science education towards behavioral sciences and ethics courses. (Mulligan, 1987: 593-595)

Ethics scandals occurred in organizations in recent years signal for the realization of this expectation. Universities have started including courses on ethical responsibilities in companies and society in this respect for their students to develop an ethical understanding. Traditional Universities such as Harvard, Yale, Michigan, and George Washington have intensified their environmental and social responsibilities. North Carolina University Business School has specifically focused on corporate social responsibility, development of the society, and social marketing areas. (Sleeper et al., 2006:282-283)

In summary, to maintain their sustainability, increase their preferability, renew themselves, and change their structure, business schools are confronted with certain pressures due to student preferences and students' academic interests, competitive structure of other business schools, orientations of education system, and especially orientation, problems, and requirements of organizations. These are; the effects of globalization on business schools; deficiencies of faculties; flexibility of curriculum and increase in number of analytical courses or courses on specific subjects; distance learning as a more preferred alternative due to advances in information and communication technologies; financial balance established by universities for their current and future activities – budget planning of future plans –; making strategic choices that will provide competitive advantage against the competitiveness pressure from other universities; while acting in accordance with the law, regulations, and norms, ensuring that executive directors and entrepreneur candidates of the future internalize these; quality of academic personnel; and students' becoming a school brand with their successes after graduation (Hawawini, 2005:771)

In this study, we discuss how business education in Turkey is shaped and how world trends are reflected on business education curricula of universities in Turkey. For this purpose, we defined the structural profile of the business education system at undergraduate level in Turkey and compared this to business education programs at undergraduate level in American, British, Japanese, German, and Australian universities that are among the top 100 universities in the world (benchmarking). Hence, we discuss applicability of the results obtained from this benchmark to Turkish universities. In the first section of the study we focus on general status of business programs in various countries and benchmarking of these in addition to criteria for determining top hundred universities in the world. In the second section, we explain the methodology employed in the study and the data structure. In the third section, findings of the analysis are discussed. Finally conclusions are given in the last section.

LITERATURE REVIEW

Competitiveness is the reason beneath corporate change and as the business world to which business schools are connected changes, missions, programs, and rules of the schools also change in parallel to this change. Business schools and education programs are affected by the general market and market structure. In his study, Blanchard (2009) approaches the change French schools underwent, separately from the curriculum, in terms of corporate structural change.

Especially how international models and organizational innovations affected business schools in France was discussed. Puig (2008) claims that American type business schools in Spain are more successful than business schools in Europe. Puig (2008) studied how business schools in Spain were shaped according to the trends in the business world under which economic and political conditions; and, what type of a social role was assumed by American type business schools under these conditions to achieve which goals. Daraban (2010) constructed an operation schema introducing free market economy for the business department students to better understand the economic environment within which businesses operate; explained how business department students could include basic economic concepts in business education by using this schema in applied class activities.

Bohanan (2008) analyzed problems of business schools in 1900 and 1930, the nature of business world in this period, and the new business schools that emerged in this period in terms of their curricula and contents; and aimed at providing solutions to the problems of business schools. Hence, academicians would be able to revise their curricula under the light of this study. Sargut (2009), analyzed the development of business education within the context of a historical process in his study titled “Corporate Framework of Business Education in Turkey: From Diversity to Uniformity” and mentioned current state of affairs and the changes occurred in business education. In addition to this, Üsdiken (2009) approached business education in Turkey from a historical viewpoint.

In their study titled “Global Perspective in Business Education: Çomü Biga Faculty of Economic and Administrative Sciences Case ”, Yelkikalan and Pazarcık (2005) carried out a due diligence on the education provided in a business area where there is a continuous change due to global effects. In the study, the trend for having an education in a business department was emphasized and current status of business education in Turkey and in the world was presented. In another study by Göksel and Barak (2007), business education structures in the USA and in Turkey were compared. The structure, organization type, specialization levels, specialization depths, credits required for graduation, and total number of courses in business branch in Turkish and American universities were tabulated and compared in the study.

Changing business world generates large amounts of quantitative raw data. Being able to analyze these data provides an organization with competitive advantage. It is observed that there is an ever increasing concentration on quantitative courses – statistics, analysis, business mathematics, linear algebra, algorithms, econometrics, etc. – aimed at providing the students with data analysis, mathematical modeling, risk management, and analytical thinking skills to meet the requirements of information-based business world in the 21st century (McClure and Sircar, 2008: 369). Gürbüz and Uçan (2005) assessed in their research the level of statistics courses in business and economics departments and different views that might arise on how statistics should be delivered in reference to the opinions of academics delivering statistics courses in these departments. Shepherd (2009) attempted at developing a methodology for integrating courses from different disciplines into business department courses. For this purpose, answers are sought to critical questions such as how to develop courses from different disciplines for business department students, how to harmonize curricula of two different disciplines, what learning experience and reactions could business students enrolled in a course from a different discipline have.

In his letter explaining the roles of business education and business schools on global responsibilities, Lorange (2003), described the strong, established values that would assure a high-quality business education within a global perspective. Besler et al. (2009) analyzed programs of business pathways in Turkish universities within a civil society awareness perspective and researched whether the programs had social responsibility, business ethics, and work ethics courses intended for civil society awareness or not. Nicholson and Demoss (2009) conducted a study on universities offering business education and researched in which departments ethics and social responsibility courses had more importance and at what intensity these courses should be delivered. In conclusion, it was determined that ethics course was more important in management, accounting, marketing, and finance departments whereas social responsibility course was more important in management, marketing, accounting and finance departments; and these courses should be included in the curricula.

Amin and Amin (2003) conducted a study on students of business administration at undergraduate level to analyze those applications aimed at learning in higher education. In the study, differences between the students’ expectations for learning and the obtained findings were compared. Goorha and Mohan (2010), on the other hand, determined learning preferences of business department students and teaching strategies of academics; and analyzed course contents of the program; they researched how an ideal curriculum could be created.

They tried to develop a holistic perspective in terms of learning and teaching. In addition to this, their study was shaped according to 5 criteria:

- 1- Following business opportunities and the market effectively,
- 2- Delivering theories relevant to the field,
- 3- Bringing a flexible perspective to education,
- 4- Equipping the students with nontraditional and versatile skills, and
- 5- Being innovative at all times.

Hence, it is aimed at assigning a transforming role to business department students according to their learning style preferences. Glaser-Segura et al. (2007) analyzed business education system in Romania, which considered students as customers; to determine the importance level of competitiveness in the business world and how the students should prepare themselves to this competitive environment, they analyzed the curricula in terms of new courses, applications in practice, delivery method of the course, and field experience provided by the university and they provided suggestions for improving the curricula. In the study, they analyzed the satisfaction of students from their education, important criteria for their job preferences, and how these could be reflected on the quality of education. Weldy and Turnipseed (2010) suggested that they had developed tools for teachers to directly and indirectly measure learning standards of their students under real world conditions in terms of acquiring knowledge and skills and applying what they have acquired; one of these tools was a project to be carried out by students in a real organization. They tried to obtain clues for developing business education by comparing students' learning perceptions (indirect measurement) to their actual learning (direct measurement) after the project was completed. Abraham and Karns (2009) compared competences of successful business managers and skills provided by business schools to students and concluded that business education curricula were insufficient to meet the requirements of organizations.

Competences under comparison were communication skills, customer-orientedness, aptitude for teamwork, interpersonal skills, dependency, proficiency in foreign languages, problem solving, having a goal, technical expertise, flexibility/compatibility, development of employees, foreign country experience, result-orientedness, having leadership skills, industriousness, quality-orientedness, expertise, time management skills, creativeness, risk taking, and professionalism. Vitullo and Jones (2010) studied curricula of universities offering business education with targets such as communication, ethics, international, functional and interdisciplinary content, interpersonal skills – team building and efficient working -, technology, critical thinking, and inter-functional team skills and researched to what extent these curricula were sufficient for students to learn.

METHODOLOGY AND DATA STRUCTURE

As is observed, studies on course contents of schools offering business education is considerably few when studies in business education literature are analyzed in general. In this study, based on this gap in the literature, we compared curricula of universities offering business education in the countries that are most frequently included within the list of top hundred universities of the world and curricula of universities in Turkey and determined the differences between these universities. The resource used for the top universities of the world is based on the US News & World Report's 2010, QS World University Rankings. Five different indicators were used to achieve a ranking based on these data. Definitions of the indicators and their weights are as follows:

Assessment of academicians (%40): Assessment of academicians from different geographies, assessment of academicians working for approximately 20 years to represent the academicians from Europe, Latin America, United Kingdom, Canada, Australia, and New Zealand universities on each other are included in the assessment of academicians.

Employer Journal (%10): Assessments of employers are included.

Student-Academic Personnel Ratio (% 20): Academic Personnel-Student ratio is used in many ranking systems and assessments all over the world. Although this cannot be a perfect measure of teaching quality, it is the most generally used and accessible measure. The ratio is used to determine whether a certain institution has sufficient staff or not.

Citations per Academic Staff (%20): Citation is a traditional measure widely used to indicate research power. Citations of publications by academic staff of a university are used as a measure for indicating the quality of that university.

The source used for determining the best universities of the world, Scopus, is the largest citation database of research literature in the world.

Factors (%10): The most successful universities in today's gradually globalizing world are obliged to attract students and academic staff from outside their own countries. The ratio of international students and the ratio of international academic personnel are used as indicators of an institution's international attractiveness.

"How effective are the curricula on Turkish universities' failure to get ranked within the top hundred universities in the world in the area of Management Science?" constitutes the research question of this study.

For this reason, a structural profile of Turkish universities' business departments' curricula was constructed and a benchmarking study was conducted with business curricula of American, British, Japanese, German, and Australian universities that are among the top hundred universities of the world. Sixty Turkish universities offering business education were selected from universities catalog of the Council of Higher Education according to their foundation years (founded in 2002 or before) and number of students in the Faculty of Economic and Administrative Sciences (those with more than 500 students) under which business department operates. American, British, Japanese, German, and Australian universities that are among the top hundred universities of the world were obtained from web pages of the universities included in the ranking given in <http://www.usnews.com> website. The number of compulsory courses, credits, elective courses in business department curricula and pathways of business departments of the universities were compared in the research. According to the information included in the analysis findings,

The methodology followed to obtain the related information on curricula of the universities within the scope of the research is as follows for foreign universities;

- ➡ Website of the university to be selected from the list (<http://www.usnews.com/education/worlds-best-universities/articles/2010/09/21/worlds-best-universities-top-400-?PageNr=1>)
- ➡ Undergraduate Degree Programs page of the selected university
Business School or Department
- ➡ Pathways under Business School or Business Department
- ➡ Curricula or course contents of these pathways

The steps followed for Turkish Universities are as follows;

- ➡ Websites of the universities selected from the universities catalog of the Council of Higher Education for 2010 (<http://www.yok.gov.tr/content/view/900/222/lang,tr/>)
- ➡ Faculty of Economic and Administrative Sciences
- ➡ Business Department
- ➡ Curriculum and Course Contents

ANALYSIS FINDINGS

Findings on Turkish Universities

Prior to 1950s, management science in Turkey is regarded as a branch of economics under the effect of German sources and German business economics professors. In that period, business was regarded as a combination of activities composed of material and human elements to succeed economic functions (Üsdiken,2003:128). Business economics analyzed all aspects of the organization solely based on economics and its main emphasis was "management". In those times, management was regarded as related to the activities conducted in the organization; hence, it was not considered as a profession or social stratification. Business economics had gained a sound position in Turkey in those periods especially with the establishment of Istanbul University, Faculty of Economics in 1936 and the commencement of its activities in 1937. In the curriculum of this faculty, "Business Economics", " Business Economics and Accounting" and "Business Economics and Government Accounting" courses were taught in the 2nd, 3rd, and 4th years, respectively (Üsdiken, 2003:126).

On the other hand, in 1950s, Business Schools were transformed into Faculties of Economic and Administrative Sciences (For example, Ankara Economic and Commercial Sciences Academy (ETSA) was established in 1954 whereas Eskişehir ETSA was established in 1958).

These institutions that could be regarded as new generation higher education institutes built and developed relationships with American Universities and these relationships caused management science in Turkey to shift from German education model to American education model. In 1950s, academic staff imported from American Universities had also assisted in the reformation of business education (Sargut,2009:52). The impact of American model on management science promoted the management function (Oluç,2006:35). Following the management function, “Marketing” course including knowledge of goods in 1910s in the USA was translated into Turkish and started to be used as “Pazarlama” (Marketing) and to develop as a separate discipline (Oluç,2006:70).

As a result of liberal economic policies exercised in Turkey after 1980s, an increase occurred in the number of private organizations. Together with increasing number of organizations, the need for personnel trained in areas such as accounting, tax law, marketing, and personnel management also increased. Consequently, an increase was observed in the demand for business education at all levels. Therefore, business education in our country initially started with courses based on accounting and tax law. However, later, with the increase of private sector organizations and the impact of globalization, today, predominantly, management, administration, human resources, marketing, finance, etc. courses make progress. (Yelkikalan and Pazarçık, 2005: 7-8) Economic crises of 2000s were also among the determinative factors of the direction of business education. Especially corruptions in banking sector and the increase in business closures due to economic recession have put forward the issues of business ethics and entrepreneurship, which has become the engine of Turkish economy, and management of small businesses. These topics, which are included as elective courses in business education curriculum, have been gradually transforming into compulsory courses.

When the curricula of the universities offering business education in Turkey are analyzed, it is observed that they are composed of basic business courses rather than courses allowing students to specialize in a certain area and teaching plans are similar to each other to a great extent. (Düzakin and Yılmaz,2009:155). In conclusion, it is observed that in the business education plan that was based on accounting foundations at the beginning in Turkey, basic functions of the organization, functions such as management, production management and marketing, finance, human resources, and public relations have also become prominent in the curriculum with adoption of teaching models from different countries. In addition to this, considering the fact that primary skills sought in business graduates were knowledge of foreign languages, communication skills, computer literacy, and experience, it could be suggested that practices such as allowing students to meet real managers frequently and providing them with the opportunity to work on real case studies, increasing the effectiveness of internship, allowing business departments to start an actual small-scale production enterprise by means of a legal regulation, have gained importance in today’s business education (Düzakin and Yılmaz,2009).

Business departments in Turkish universities are generally under Faculty of Economic and Administrative Sciences or Faculty of Management. As an exception, Business Department in Ankara University is under Faculty of Political Sciences. Business departments in universities are divided into certain specialization areas such as management and organization, accounting and finance, marketing and production management, and quantitative methods. Recently, cooperativeness pathway is also frequently observed among these specialization areas. However, there is no such distinction in the curricula. For example, it is observed that a student who wishes to specialize in accounting area is obliged to take organization theory or marketing management courses as well. Among the universities analyzed in this respect, only Marmara and Mustafa Kemal Universities have curricula separately organized according to the pathways under the business department.

When business department curricula of the universities other than Marmara and Mustafa Kemal Universities are analyzed, it is observed that compulsory courses are not separated with a clear distinction and they have a common structure.

Table 1: Compulsory Courses of Business Departments of Universities in Turkey

1st year courses	General Accounting	Introduction to Management Science	Behavioral Sciences	
2nd year courses	Statistics	Management and Organization	Organizational Behavior	General Accounting
	Analysis of Financial Tables	Company Accounting	Marketing Principles	Financial Accounting
	Marketing Management	Business Management	Organizational Theory	Management Science
3rd year courses	Cost Accounting	Production Management	HRM	Financial Management
	Operations Research	Marketing Management	Quantitative Methods	Business Finance
	Marketing Principles	Organizational Behavior		
4th year courses	Marketing Research	Management Accounting	Auditing	Capital Market Research
	Strategic Management	Investment and Project Management/Analysis	Information Systems	International Business
	Analysis of Financial Tables	Business Policy		

It is observed in Table 1 that no particular order is followed in the delivery of business program courses. In other words, analysis of financial tables course can be a first-year course in a university whereas it can be a third-year course in another university.

Universities providing education towards a specific specialization area do not include elective courses in their curricula; however, those universities that leave specialization to their students' preferences include advanced "area-specific elective courses" in their curricula. In this context, due to adoption of a student-centered approach, construction of a flexible and diversified curriculum, and the importance of higher education institutions' offering comparable diplomas and degrees, the Council of Higher Education decided on 20/10/2010 that ratio of elective courses in all academic programs should be increased; and in line with this decision, the ratio of elective courses in Çanakkale Onsekiz Mart University has been increased to 30% in the 2011-2012 academic year.

Table 2: List of Universities Oriented towards Certain Specialization Areas and their Specialization Areas

PAMUKKALE	178	32	Management-Organization, Accounting and Finance
KAFKAS	186	35	Production and Marketing Quantitative Methods
HALIÇ (V)	149	33	Management and Organization
BALIKESİR (CENTER)	147	31	Management and Organization Accounting
CUMHURİYET	157	30	Accounting and Finance
ÇANAKKALE ONSEKİZ MART	127	33	Management and Organization Accounting and Finance Production Management and Marketing

It is observed that there are 33 compulsory courses on average in the business program curriculum of those universities that offer a business education oriented towards a specific specialization area and that do not have elective courses in their curricula. Both business program curricula of the universities and specialization areas of full time academic staff employed in the business department were analyzed in the assessment.

According to the analysis on the curricula of universities that leave the choice of specialization area to their students, elective courses according to the pathways are as follows:

Elective courses of Management and Organization pathway: Cooperativeness Management, Entrepreneurship and Small Business, E-Commerce, Change in Organizations, Innovation Management, Crisis and Risk Management,

Decision Theories, Communication and Communication Strategies in Businesses, Service Management, Social Responsibility, Ethics, Management Psychology, International Business and Current Issues

Elective courses of Production and Marketing pathway: Consumer Behavior, Brand Management, Advertising Planning and Strategies, Retail and Sales Management, Public Relations, Customer Relations Management, Service Marketing, Distribution, Production Systems and Internet Marketing and International Marketing Courses and Tourism Marketing

Elective courses of Accounting and Finance pathway: Computerized Accounting, Portfolio Management and Marketable Securities Analysis, Bank Accounting, Insurance, Specialty Accounting, Financial Institutions and Capital Markets, Stock Market

Elective courses of Quantitative Methods pathway: Usage of Software Languages and Algorithms, Advanced Statistical Techniques, Quantitative Methods, Advanced Techniques in Statistical Modeling

Universities that have differences in terms of total number of credits required for graduation require their students to complete 240 credits in business programs within the framework of harmonization with Europe. Recently, although cooperation of universities with universities abroad does not generate great differences in the curricula, it may lead to differentiation in the credit load. Especially foreign language among compulsory elective courses is regarded as the greatest factor on differentiation of credit loads. It is observed that vocational foreign language teaching is not limited to English; especially French, German, and Russian languages are conspicuous.

Depending on the development and strengthening of Industry – Academia – Business World link, it is detected that compulsory and elective courses in the curricula of universities in Turkey varied with respect to the needs of the organizations located in the same regions with the universities. It is observed that courses allowing for specialization in the areas required especially by the industry and business world gradually transform from being elective into being compulsory. In addition to this, specialization areas of the university's academic staff are also determinant on the number of elective and compulsory courses as well as the width of course spectrum. On the other hand, business problems in the world and technological advances also play an extending role on the size of the elective courses set.

Findings on World Universities

Business programs of world universities are under faculty of management or faculty of business and economics and sometimes they are observed as Management Schools. Structural differences are observed in business programs in the world in terms of number of specialization areas, the length of program, specialization areas, and diplomas. Not only these differences and dissimilar information on business education provided on web pages of the analyzed universities have made it difficult for us to arrive at as clear findings as were in Turkey, but also the fact that Japanese and German universities have web pages only in their native language prevented us from including certain information regarding business education of some universities in the course of our study. In the analysis, universities of the countries that are most frequently listed in the top hundred universities of the world were analyzed on the condition that those universities offered business education at undergraduate level. According to this, 7 Australian universities, 5 Japanese universities, 5 German universities, 18 British universities, and 31 American universities were included in the research. Hence, the number of universities analyzed under two categories as world and Turkish universities was also balanced. This part of the analysis includes curricula and business education system comparison between world universities and Turkish universities as well.

Australian Universities: It is observed that Australian Universities award Commerce or Economics diplomas. Under these pathways, students specialize in accounting, marketing, management, finance, entrepreneurship, human resources management, and actuary areas of business. Institutionalism and International Business studies are given great importance in Australian Universities. They are interested not only in their own country's business world but also in Middle East, Asia, Europe, and China by means of benefiting from business history as well. For example, Australian National University provides its students wishing to specialize in International Business with Modern Business Development, Dynamics of Europe, Asia, China, Middle East Organizations, International Strategic Management, Intercultural Management, International Supply Chain Analysis, International Marketing, and International Financial Management courses. The fact that number of courses registered per semester is few in Australian Universities allows for in-depth analysis of course subjects in specialized areas.

As it is the case in University of Western Australia, teaching terms are not limited to only fall and spring semesters; offering courses in the summer term as well shortens the length of education. Courses are open for enrollment each semester; hence, students can start their education not only in fall semester but also in spring semester as well. Instead of a single curriculum, a modular structure is noticed in the programs of Australian Universities.

The reason for the large spectrum of courses and in-depth delivery of special topics originates from the high number of academic personnel specialized in various topics and the richness of both financial and human resources. The wide range of application areas and facilities in business education of Australian universities is also noticeable. There is a concentration of quantitative studies and these methods are used as tools for understanding management and finance topics. For example, in Melbourne University, Quantitative Methods course is compulsory in the first year whereas Management of Organizations and Leadership course is elective in the business program. In the second year, Organizational Behavior course is compulsory whereas Quantitative Methods, Market Research or Management, and Decision Analysis courses are elective. In the third year, students take Conflict Management in Global Work Place, International Human Resources Management, Current Trends in Work and Employment, Governance and International Firms, Chinese Enterprises and Economies, Strategic Management, Management of Modern Organizations, Organizations, Ethics and Society, Career Management, Organizational Communication, Quality and Organizational Processes Management, Supply Chain Management, and Entrepreneurship and Innovation Management courses and they are also obliged to do a long-term internship. It is observed that Management of Organizational Learning, Organizational Innovation Management, and Management Research and Consultancy courses are among elective courses. In addition to these, it is observed that Applied Portfolio Generation Studies course is offered in Australian National University.

While Human Resources Management or International Business courses are offered as just singular courses in Turkey, these are specialization areas in Australian Universities. The courses offered in line with these specialization areas in Australian Universities are taught as weekly topics in the curricula of Turkish Universities. For example, in University of Sydney, the students who wish to specialize in international business and human resources management in addition to management and finance and marketing and accounting are offered the following courses in the specified areas:

In industrial relations and human resources management area, two compulsory courses are taught among the Scope of the Organization, Work, and Employment Policies, Industrial Relations Policies and Human Resources Policies; in addition to this, four elective courses are taught among Organizational Analysis and Behavior, Strategic Management, Human Resources Strategies, Industrial Relations and Human Resources Management Applications, International Human Resources Management, Individuals and Organizations, Ethics in Management and Organizations, Communication in Organizations, Leadership in Organizations, Globalization, Work and Employment, Work and Society, Institutions in Work Environment, Rules in Professional Life, Work and Organization Theories, and Research in Work and Organizations.

On the other hand, in international business area, International Business Strategies, Intercultural Management, International Business Partnerships, International Risk Management courses are compulsory whereas two electives are selected among International Corporate Governance, Organizations in Global Environment, Global Political Economy, Development of Political Economy, International Trade, International Financial Management, International Risk Analysis, International Economic Relations Policy, International Marketable Securities in the 21st Century, Global Entrepreneurship and Ventures, Ethics of International Business Decisions, International Marketing, Leadership in Organizations, International Agreements.

Similarly, there is a sustainability specialization area in University of Queensland and in this area, students are taught Social Responsibility, Firms and Communication, Environmental Problems, Entrepreneurship and Fundamentals of Technology, and Innovation Management courses. In Turkey on the other hand, these courses may be included in the curricula of certain universities generally as elective courses.

In Monash University, which is another university in Australia, there is the Faculty of Business and Economics. Accounting and Finance Department and Management and Marketing Department of this Faculty are distributed to different campuses. Graduates of the Faculty are again awarded economy and trade diplomas. However, specific diplomas such as Accounting may also be awarded.

A scholarship of \$8,000 per year may be given to students who do applied work in the industry. In this three-years' education, Basic Principles of Accounting and Finance, Introduction to Financial Accounting, Financial Accounting, Cost Information for Decision Making, Corporate Finance, Advanced Financial Accounting, Performance Measurement and Control, Auditing and Insurance Operations, Statistics, and Introduction to Management Science courses are compulsory. In addition to compulsory courses, there are also two sector-specific training courses. A total of six elective courses can be taken from other departments of the Faculty of Business and Economics or from courses in other campuses.

Japanese Universities: Among the universities that were analyzed, it is observed that business courses in Osaka, Tokyo and Kyoto Universities are generally offered under Faculty of Economics. For example, business courses taught in Osaka University are Finance, Financial Accounting, Management Science, Management Accounting, General Business, Production Management, Organization Theory, Marketing, History of Business, and Principles of Accounting. On the other hand, it is observed that business courses taught in Tokyo University are Business Management for Problems Faced by Individual Companies, Decision Making, Personnel Affairs, Corporate Research and Development, Marketing, Financial Accounting and Management Accounting, Industrial Analysis and Investment Analysis, Finance Theory, Corporate Finance Strategy, and Financial Data Analysis, Modeling, and Programming. Courses such as Organizational Behavior, Industrial Relations, Retail Management, History of Business, Portfolio Analysis, International Business, Finance, Trade and Investment are also included in the program. Similarly, business courses taught under the Faculty of Economics in Kyoto University are Local Finance, Industrial Organization Theory, History of Business, History of International Business, Statistics, Principles of Business Management, Business Management, Financial Engineering Theory, Corporate Finance, International Finance, Management Accounting, Principles of International Management, Business Strategy, Finance, Financial Politics, Information Technology, Business Analysis, Corporate Strategy, Corporate Finance, Business Organizations, Human Resources Management, Marketing, Comparative Management, International Business Strategy, Organization Theory, Organizational Behavior, Decision Making, Communication Systems, and Market Theory.

It is observed that courses in these universities are predominantly based on finance and management. On the other hand, a program combining industrial engineering and management is taught in Tokyo Institute of Technology. This program has great differences with regards to ordinary programs. In the management section of the program, Mathematics for Insurance, Risk Management, Design for Wellbeing of Employees, and Distribution Channels courses are taught in the spring semester. As for the fall semester, Accounting Knowledge and Capital Market, Corporate Management Market, Marketing, Advanced Topics in Management, Environmental Accounting, Discussions on Management Strategy, and Risk Management courses are taught. In spring semester of Industrial Engineering and Management Techniques section of the program offers Operations Management, Product Design and People courses whereas Process Management, Organization and System Design, and Project Management in Decision Science courses are taught in the fall semester. Applied Statistical Methods for Numerical Optimization, Business Information, System Project, Information Technologies Investments, and Virtual Organizations courses are taught in the spring semester of Mathematics and Information section whereas fall semester offers Mathematical Science on Management and Information Technologies and Management courses.

Technology Management section's courses in spring semester are Corporate Technology Management, Technologic Innovation Theory, Applied Business Start-up, and Strategic Management of Technology, and courses taught in fall semester are Corporate Technology Management and Theory of Technology Policy. Intellectual Property section offers Intellectual Property Management, International Intellectual Property, Intellectual Property Rights, Law, Financial Engineering, Strategic Management of Technology, and Violation of Intellectual Property Rights courses in spring semester whereas it offers R&D and Intellectual Property Strategies, Intellectual Property Protection Applications, Corporate Finance, and Theory of Technology Strategies courses in fall semester. Finally, Science, Technology and Society section has an advanced level course for Methodology and History of Science and Technology, an advanced level course for Historical Development of Technology, Comparative Studies of Science in Regional Scope, and Logical Foundations and Methodology of Scientific Methodology in spring semester and an advanced level course for History and Methodology of Science and Technology and another advanced level course for technology and society in fall semester. It is observed that four-semester-long courses aimed for management area and the use of information systems in management area are predominant in Nagoya University, which is another Japanese University within the scope of the analysis.

Among these courses are Contemporary Japanese Culture, Social Psychology in Management, Marketing Perspectives, Global Perspectives, Production Strategy, International Marketing Strategy, Innovation Management, Business Ethics and Corporate Social Responsibility, Global Logistics and Supply Chain Management, Regional Studies in Japan and Asia-Pacific, Consumer Behavior in Japan, Basic International Policy, International Business Management, Contemporary Information Technology and Society, Management and Organizational Behavior in Japan, Behavioral Economics and Finance, Sports Marketing, Human Resources Management, Intercultural Business Communication, Leadership in Management, Analysis of Energy and Its Resources, Innovation and Change in Management, Asian Business Practice, and Marketing Communication. In information systems management in businesses department, students learn how to collect correct and relevant information from the Internet and gain corporate management and business knowledge; they learn to develop strategies and to use information technologies in the best possible way in the course of starting a business. Moreover, they become equipped with special skills of programming, database management, network technology, information security, computer graphics, web design, etc. Taught courses are similar to Turkish Universities in terms of curricula. The greatest difference is interdisciplinary nature of business education and business department's being under faculty of economics.

German Universities: Among German Universities, there is no business department under Ruprecht-Karls-Universität Heidelberg. It is observed that business education of German Universities is composed of two parts as theoretical and applied. In terms of delivery of the course, they differ from other countries that have been analyzed. It is observed that the universities are generally based on Finance and Management. Courses of business department are theoretically delivered in 4 semesters in Munich Technical University, School of Management. Entrepreneurship, management science and production management, and accounting and finance are taught in the first semester; financial accounting, marketing, cost and revenue accounting are taught in the second semester; control, information technologies, investment and financial management are taught in the third semester; and finally introduction to technology and innovation management and organization and personnel management courses are taught in the fourth semester. Each student must select a business area of his or her interest to complete 18 credits. Students must also successfully complete a compulsory module in each specialization year. For this purpose, students are provided with a wide range of options. Students can choose from the following four business areas.

1- Innovation and Entrepreneurship

Empirical methods (Compulsory), Entrepreneur Finance, Entrepreneur Management, Advanced Technology and Innovation Management, Patent and Brand, Innovation and Sustainable Marketing, Entrepreneurship and Law, Innovation and Entrepreneurship

2- Marketing, Strategy and Leadership

Empirical methods (Compulsory), Online Marketing, Leadership and Communication, Performance Management, Sustainable Innovation and Sustainable Marketing, Service and Production Management, Electronic Markets, Marketing, Strategy and Leadership

3- Production and Supply Chain Management

Service and Production Management (compulsory), value of industrial and service companies, Supply Chain Management, Project Management, Modeling and Optimization in Production Management, Control with SAP: Finance and Accounting Seminar, Simulation in Production Management, Production and Supply Chain Management

4- Finance and Accounting

Finance and Accounting (elective module) Seminar or control with SAP (optional module): Financial Affairs and Accounting Seminar, Corporate Finance, Value Based Management, Entrepreneur Finance, Accounting and Reporting, Entrepreneurship and Law, Finance and Accounting

On the other hand, in Ludwig Maximilian University of Munich Management School, students take General Business, External and Internal Accounting, Finance, Marketing, Production, Organizations, and Statistics courses for three semesters and then they must choose one area from Accounting and Finance, Strategy and Innovation, and Marketing areas as their specialization area. These specialization areas are divided into two as Finance and market centric business Management.

It is observed that Business Department is under Faculty of Economics and Business in Berlin Free University. Finance, Accounting and Tax, Management, Marketing, and Information Systems divisions exist under the Business Department. It was not possible to access information about curricula. Business Department in Albert Ludwigs School of Freiburg University is predominantly based on management and taught courses are Economic Functions, Accounting, Introduction to Business, Legal Statutes and Organizational Structures, Decision-Centric Auditing and Accounting Schedule, Business Theory, Theory of the Firm, Principles of Production and Sales Management, Personnel Development, Investment and Finance Decisions, Group Decisions, Accounting Techniques, Marketing and Corporate Communication, Coordination and Control of Individual Business Activities, Internal Financial Reporting, Corporate Taxation Issues, Information Management in Businesses, and Taxation of Businesses. The program runs for 6 semesters and courses are taught as annual conferences, national conferences, seminars, and occasionally, special lectures. Students register separately for each course.

When German Universities are compared to the universities in Turkey in terms of undergraduate programs, length of education, and delivery of courses, significant differences are observed between them. German Universities have a modular curriculum and duration of education ranges between 4 to 6 semesters. After delivering theoretical knowledge, German Universities provide the students with rich options to generate their business areas according to the specialization areas determined by the students themselves. Students' work experience is taken under consideration in conditions for acceptance to the university. It is observed that universities aim at increasing academic competencies of students by their participation in national and annual conferences. However, students are placed in business programs of the universities in Turkey by a central placement system and they undertake a 4-year-long education. Limited number of universities provides their students with internship opportunity only in the last year and courses are taught theoretically to a great extent. Moreover, there are no elective courses in the curricula of certain universities. In addition to this, courses are delivered by lecturers' teaching activities and the success of students in the course is assessed by two or three exams per year.

British Universities: It is observed that interdisciplinary and international education is emphasized in business education of British Universities. Since the links to business world are also strong, these universities provide their students with the opportunity to know the industry and work on one hand and on the other hand they offer options to their students who wish to gain overseas experience. Therefore, language education is also very important.

When British Universities are analyzed in terms of their curricula, it is possible to draw a profile similar to that in Turkey. Curricula of the universities are very similar to each other. Business education takes three or four years in general and it is observed that Entrepreneurship and Business, Financial Accounting, Organization Studies, Organizational Behavior, Business Economics, Management Accounting, Quantitative Analysis for Businesses, Creating New Ventures, Managing Individuals and Organizations, Management Accounting and Decisions, Market Strategies, Organization Design, Finance, Management Strategy, Accounting Information Systems, Financial Reporting, Computational Finance, Database Design and Applications, Auditing, Governance and Scandals, Financial Analysis, Corporate Finance, Business Ethics, Econometrics, Human Resources Management, Strategic Management, Production Management, Marketing Strategies, International Marketing, and E-Marketing courses are taught.

The difference from universities in Turkey is the modular structure of the programs. Business Department is generally under Business Schools and it is divided into Accounting and Finance, Management, and international business modules. Marketing courses are generally taught under management pathway. One noticeable point in modules is the existence of an interdisciplinary education structure with economics, mathematics, computer science, and sometimes engineering departments. With interdisciplinary studies, both how computer and information technologies could be used together with business is introduced and applications of these are included as such. In line with these findings, when British Universities are analyzed, it is detected that information – management and business program is taught under management science and innovation department in London College. In the first year, Management Science, Information World, Information Systems, Communication and Behavioral Sciences, Introduction to Marketing, General Accounting, and Cognitive Systems and Intelligent Systems are taught; in the second year, Information Management and Control, E-Commerce Environment and Management, Competitive Environment of Businesses, Database Systems, and Web Technologies Users and Management are taught; and finally in the third year, Project Management, Innovation Management, Interaction Design, and Communication and Network Management courses are taught.

Oxford University on the other hand, has divided three-year-long economics and management undergraduate program into two pathways as economics and management in the Saïd Business School, which is also management-centric. In the first year, Economics, Management, and Financial Management courses are taught and in the second and third years, final papers are assigned in economics and management so as to allow students to gain in-depth knowledge in their area of interest. Final paper topics are macro and micro analysis and quantitative economics for the economics pathway. As for the management pathway, topics of final papers are from accounting, industry relations or organizational behavior and its analysis, finance, marketing, strategic management, technology, production management, and international business. In London Imperial College Business School, undergraduate program operates in cooperation with other disciplines such as biochemistry, biology, and chemistry. Students in these departments complete their final year by taking management courses that include group work enriched with case studies in the business school.

They take Accounting, Business Economics, Business Strategy, Entrepreneurship, Innovation Management, Finance and Financial Management, International Business, Marketing, Organizational Behavior, Human Resources Management, and Project Management courses. Another department cooperating with the Business School in this university is Medicine. Medical students take Accounting, Business Strategy, Entrepreneurship, Healthcare Services Research, Information Systems and Healthcare, Management of Healthcare Organizations, Marketing, Organizational Behavior, Human Resources Management, and Project Management courses. On the other hand, students of engineering, basic sciences, and technology departments take Entrepreneurship, Finance and Financial Management, Innovation Management, Managerial Economics, and Project Management courses. Accounting, Economics, Marketing, Project Management, Business Strategy, Organizational Behavior, and Finance courses are taught in another program of the Business School aimed for only engineering students. As is the case in other British Universities, there are programs combined with physics, chemistry, computer programming, mathematics, statistics, and economics disciplines in Warwick University as well.

Warwick University provides its students with the opportunity of training abroad with its International Management program. Business Planning, Financial Management, Financial Accounting, Management, Organization and Society, Markets, Marketing and Strategies, Operational Management, Quantitative Analysis for Management, Fundamentals of Information Systems, Global Business Environment, Global Integrated Projects, Governance and Social Environment of the Business, and Critical Issues in Management courses are taught in the management pathway. Finance and Accounting pathway offers Business Law, Business Planning, Social and political scope of Business, Financial Management, Management Accounting, Financial Accounting, Quantitative Methods for Management, Organizational Behavior, Financial Markets, Financial Reporting, Information Systems, Corporate Finance, and Issues in Management Accounting courses. International business pathway is completely dependent on language. Students are required to speak at least two languages as their native language and know a third language as well. Especially, Spanish, German, French and Italian languages are preferred. As a British School emphasizing international studies, Sheffield University as well, analyses business management structures of East Asia, China, Korea, Japan, Germany, and Russia in its management department. Different from other British Universities, Marketing Department in Southampton University is not under Management Science but it is a separate specialization area as International Marketing department.

Generally, Customer Insight, Data Driven Analytical Marketing, Digital Marketing, Management Research, Communication and Media Management in Marketing, Measuring Marketing Effectiveness, and Strategic Marketing Decisions courses are taught in this department. Marketing department is a separate specialization area in Durham University. Analysis, Research and Development of Business Skills, Structure of Changing Business World, Management of Individuals and Organizations, Principles of Marketing, Accounting and Finance, Decision Making courses are taught in the first year of this department; in the second year, Management of Global Environment, Marketing Strategy, Market Research, Brand Management, Production Management, Information Systems courses are taught. At this stage, students can be placed in a job in an industry or can go to a school abroad via international student exchange programs. The third year more flexibly allows for studies on foci of interest. Students can work with research groups and information exchange is provided with seminars. Interest areas are composed of current issues in management, marketing psychology, integrated marketing communication, and social marketing. Final year is oriented towards graduate studies. Research groups of students build connection with business environment and do projects.

When Turkish and British business education systems are compared, despite the fact that taught courses are similar, there are differences in terms of the operation of the system. Wide-spreading of exchange programs in Turkish Universities coincides is based on a date close to the studies conducted within the framework of harmonization with the European Union. International business courses are taught at a very basic level and courses in which business worlds of other countries are analyzed are included in the curricula as elective courses. Strengthening of business world link in Turkey has increased by the development of sector and industry focused Foundation Universities.

American Universities: American Universities have either business schools or management schools. Schooling allows for proliferation of departments oriented towards management science and provision of students with specialization by the institutionalized system of each department. Hence, both course variety of the specialization area increases and each topic can be analyzed in depth. Courses based on quantitative methods and enhances with case studies instead of traditional business programs are included in the curricula. Generally management and organization, finance, accounting, international business, marketing, information systems, production management, and quantitative methods departments exist in a business school. Students learn to reconcile the compulsory courses they have taken in their selected departments with courses in other departments in the third and fourth year and to use these as a whole. American Universities try to separate entrepreneurship and business management under management organization department. It also stands out that human resources management has started to become a specialization area under management organization department. On the other hand, in Management Schools, although the number of departments is fewer with respect to business schools, curricula of the departments have a wider range of courses. It is observed that American schools as well offer their students annual course programs, as it is the case in universities in Turkey. Some universities do not have business department whereas some others have it under economics department. In addition to all these, business departments may offer programs integrating different disciplines.

When the business education curricula of American Universities with different characteristics are analyzed, it is observed that although there is no department in Yale University related to business, there are courses in accounting and management area. These are Financial Accounting, Corporate Financial Reporting, and Traditional Accounting courses. Regarding management courses under Quantitative Methods, Stochastic Models in Decision Making and Optimization courses are taught. Moreover, Introduction to Statistics for Social Sciences and Multivariate Statistics courses are also included in the curriculum.

In the Wharton School of the University of Pennsylvania, accounting, finance, management, marketing, marketing and communication, and marketing and production management departments are emphasized at the undergraduate level. Each of these courses are almost a separate pathway. Compulsory courses of Accounting department are Financial Accounting and Cost Management Accounting whereas elective courses are Auditing, International Accounting, Business Strategy, and Stock Analysis. On the other hand, Corporate Finance, International Finance, Investment Management, Behavioral Finance, Venture Capital, and Innovation Finance courses are taught in the Finance department. Core courses of Management area are Human Resources Management, Multinational Management, Business Strategy and Policy, Entrepreneurship, and Organizational Behavior. Students who want to specialize in one of these subject areas must select one of the elective courses that are sub-courses of these topics. Introduction to Marketing, Consumer Behaviors, and Marketing Research are taught in the Marketing area.

A wide range of elective courses are offered including courses such as Advertising, New Product Production Management, Marketing Strategy Models, Forecasting Methods for Marketing, Distribution Channels, Pricing, Strategic Brand Management, Creativity, and Social Effects of Marketing. Within the scope of quantitative methods, Decision Processes, Database Management, System Analysis and Design, Management Science, Decision Support Systems are taught while elective courses are Stochastic Systems Analysis and Simulation, Optimization Techniques, Statistics and Multiple Decision Making, and Probability and Time Series. Moreover, the school has health management and policy, insurance and risk management, legal studies and business ethics, and statistics departments. Stanford University has management science and engineering department at undergraduate level. Students gain depth in financial decisions where analysis and design of financial and strategic plans topics are taught, operations research, organizations, technology and entrepreneurship, production and product management and especially technology-centered policy and strategy subjects.

In another American University, in the Smeal Business School of Pennsylvania State University, energy and related sectors are emphasized in the energy, business, and finance department which is taught with the partnership of Energy, Finance and Business departments and Natural and Mineral Sciences. Business, economics, and finance education and physical sciences are combined in this department. Hence, students go into more depth in energy subjects and at the same time business, economics, and law courses are predominantly included in the curriculum to provide opportunity for careers in the sector, finance institutions, non-governmental organizations, and international organizations. In Northwestern University, regarding business, Business Institutions minor aims at explaining the effects generated by political, philosophical, cultural, and social sources on business institutions to those students who want to gain a multidisciplinary viewpoint instead of concentrating on the functions of management science. When the curriculum is analyzed, Marketing Management, Accounting and Business Finance, Investment Banking, Sports Management in the 21st Century, Accounting, Business of Fashion, Financial Investment Theories, Managing Wicked Global Innovation Problems, Financial Markets, Consumer Behavior, Global Markets, Entrepreneurship, Analysis of Financial Market Trends, Creating Excellence in Service, Management of Nonprofit Companies in the Third Sector, Leadership and Ethics, and Finding Common Values: Mergers and Acquisitions courses are taught.

When the curricula of Turkish Universities are analyzed, it is observed that they are very similar to curricula of American Universities; however, education system is structurally differentiated. While Business Department is under Faculty of Economic and Administrative Sciences in Turkish Universities, there are business schools in American Universities. Although Business Departments in Turkish Universities are divided into pathways according to the functions of business, there is no such separation in the curricula. On the other hand, courses in the curricula of Turkish Universities are almost pathways in American Universities.

RESULT

When the business education in Turkish Universities is compared to the business education in Japanese, British, German and Australian Universities that are most frequently observed among the top hundred universities of the world, it is understood that solely trends should not be taken into consideration. Budgets of the universities, structural limitations, their capability to attract international students, their capacity to provide language skills, academic knowledge and skills of their academic staff and their ability to transfer these, the structure and needs of the business world of the country, and legal pressures should also be considered. When the results of the findings of the analysis are investigated, it is observed that business education is guided by the needs of the business world. It is observed that business departments of Turkish Universities generally had the mission of meeting the requirements of public institutions in terms of employees who would work at executive levels; later this mission has changed into meeting the requirements of private institutions; and then with proliferation and development of private universities, it has shifted towards meeting the needs of industrial organizations.

Contrary to competition-based student acceptance system of universities in the world, placement of students through a central system is also among the limitations of the business education in Turkey. It is observed that business education curricula of Turkish Universities rather take American Universities as example. Applicability of the business education structure of world universities in Turkey is anticipated to be low in the short-term because industry structure of each country is different and hence the needs of the industry are also dissimilar. For the education system in Turkey to transfer from a rigid structure towards a flexible structure (modular or schooling), academic staff should gain expertise in more specific areas. In that case, policies should be developed for increasing the number of academics in Turkish business system; universities' should be able to send their students abroad and increase their international attractiveness for both students and academic personnel. Both business world and industry connections should be kept tight to increase application areas.

When other countries under scrutiny are analyzed, it is observed that traditional business education is rapidly leaving its place to interdisciplinary education and quantitative methods gain more importance. It is observed that especially mathematical, statistical, and econometric models are used as powerful tools for better understanding business subjects and theorizing practice. When business education of Universities in Turkey is analyzed, it is understood that quantitative methods pathway exists under business department however it is not interwoven with other functions of the business. This emerges as a shortage of Turkish business education system. This study was carried out using data of universities in 2010. Curricula changes annually or periodically due to competitiveness, flexibility, and compliance with the environment. A limitation of this study is rapid obsolescence of the data.

For example, curriculum of ÇOMÜ Business Department includes elective courses as of 2011-2012 fall semester as a result of legal obligation. Thus, the curriculum will have a more flexible structure.

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