

The changes to accounting education and accounting educators as a result of changes in the Spanish University system : a case study using an institutional theory approach

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Changes in higher education as a result of changes in government policy: an institutional theory approach

Abstract

Accounting education is part of a wider system of higher education provision that, in many individual countries, has been the subject of an increasing rate of change. To what extent have these external changes influenced the delivery of accounting education? The paper uses an institutional theory approach (Meyer and Rowan 1977; DiMaggio and Powell 1983, 1991) to explain and understand the change process and its implications for accounting education and accounting educators. In particular, the aim of this paper is to analyse the change process of the Spanish university system, focusing on the new University Organic Law introduced in 2001, and its repercussions and potential consequences upon accounting education and accounting educators. It is based on a longitudinal case study at the Department of Accounting of the University of Seville. The case study uses multiple sources including interviews, participant observation, informal discussions and documents. The results evidence the importance of the coercive isomorphism on the structuring of the Spanish university system, some factors that have hindered the development of the normative isomorphism on accounting education, and the relevance of legitimacy to academic career prospects of accounting educators.

Keywords: Spanish higher education, Accounting education, Change, New institutionalism.

Introduction

There is well-documented concern among both employers and academics concerning the state of accounting education. Attempts to effect solutions to these perceived problems have focused on the analysing and identifying the problem areas within accounting education itself and proposing solutions. In many cases this has consisted of employer focused research to identify market needs. However, accounting education is part of a wider system of higher education provision that itself in many individual countries has been the subject of an increasing rate of change (Langa and David 2006). The purpose of this paper is to explore the extent that these external changes may have been causal or contributory factors to the problems identified as affecting accounting education. Also to examine the extent to which these external changes have influenced the delivery of accounting education and to consider the extent to which these external pressures may influence many of the proposed solutions to the problems affecting accounting education.

The paper uses an institutional theory approach (Meyer and Rowan 1977; DiMaggio and Powell 1983, 1991) to explain and understand the change process undergone by the Spanish higher education system and its implications for accounting education and accounting educators. This higher education system is going through an important change process to bring it into line with the emergent Bologna Declaration. The new institutional theory is particularly useful for analysing and understanding change on organisational sectors (Dacin *et al.* 2002; Zilber 2002); and, specifically, for analysing organisations that are confronted with uncertainties and as a result compete for political and institutional legitimacy and market position (DiMaggio and Powell 1983).

We have conducted a longitudinal case study in the Spanish higher education system to achieve our aim. The Spanish education policy has changed considerably following the arrival of political democracy in the mid-seventies (Bonal 2000). A key milestone in the development of the Spanish system of Higher Education was the introduction in 1983 of the University Reform Organic Law (LRU). This law allowed for the first time the establishment of private universities. It also established the right of universities to

offer their own degree programmes (Títulos Propios) in addition to those officially recognised by the Ministry of Education (Títulos Oficiales). The overall effect was to give universities greater autonomy in terms of curriculum development and finance.

The most recent major change involves the introduction of the new University Organic Law (LOU) in 2001. The aim was to significantly reorganise the Spanish higher education system to bring it into line with the systems of its European counterparts and the European Higher Education System. Specifically, the paper will focus on the LOU and will analyse the repercussions and potential consequences of the introduction of this legislation upon accounting education and accounting educators in Spain.

The remainder of the paper is structured as follows. The next section will consider the background to and the specific provisions of the proposed changes created by the LOU. Then the theoretical development is discussed by presenting institutional theory as the framework informing the analysis. This will be followed by a description of the methodology used to analyse these changes in terms of their effect on accounting education and accounting educators in Spain. A case study will then be developed using this methodology. Finally the results of this case study will be discussed and suggestions for further research will be made.

The Spanish educational background

Prior to the introduction of LRU in 1983 the universities in Spain were under the direct control of the Government. The change in the law weakened Central Government control and gave increased autonomy to each public university. The legal reforms also had the effect of democratising the internal structures of universities by transferring power from the state bureaucracy to university level governing bodies (Mora 1999). The main changes brought about by the LRU are summarised by Mora and Vidal (2000) as follows:

- Universities become autonomous entities.
- Responsibility for universities transferred from the government to the autonomous regions.
- The establishment of private universities was permitted.
- Power is shared by the following: Central Government, Regional Government and universities.

McDaniel (1996) equates the degree of autonomy in Spanish Universities to those of the Netherlands and Sweden this being less than Anglo-Saxon countries but higher than most Continental European countries.

In the period after the introduction of the LRU but prior to the introduction of the LOU several major problems emerged. One of them was the system changed to become a mass higher education system (Mora and Vidal 2000; Langa and David 2006). At the beginning of the 1980s total student numbers were 649,000 by the turn of the century this had grown to 1,579,000. Mora and Villarreal (1996) attribute this growth to demographic factors but also to the open door admissions policy operated by universities.

Concern has been expressed that while overall numbers of students in the system have increased the numbers graduating have not risen proportionately. The dropout rate is very high this may be in part due to the length of the courses themselves, often 6 years. Mora and Villarreal (1996) attributed the problem to two factors. Firstly, the strictness of the system characterised by, lack of adjustment to the increased demand, little pedagogical innovation and an excessively regulated staff. Secondly, central to the problem was the lack of an accountability mechanism for the working of the system. Of further concern is the difficulty noted by Mora *et al.* (2000) in that new graduates found difficulty in obtaining employment. They attributed this to the fact that the Spanish economy was relatively low tech and that university courses focused on certain professions and were slow to react to changes in these professions and the economy as a whole.

The introduction of the LOU in 2001 has caused important changes in the Spanish educational background. Our case study is focused on the LOU and it is developed using the new institutional theory the relevance of which will be discussed in the next section.

Theoretical approach: new institutionalism

New institutionalism focuses on the symbolic facet as well as the wider environment of an organisation (Scott 1987; Scott and Meyer 1994; Selznick 1996). According to this theory being technically efficient does not guarantee organisational survival (Carruthers 1995). On the contrary organisations also need to

conform to the rules, norms and values of their institutional environment to obtain legitimacy and the needed resources for surviving (Meyer and Rowan 1977; Meyer 1986; Covalleski *et al.* 2003). Likewise the defenders of new institutionalism argue organisations that share the same organisational environment are subjected to the same institutional pressures and as a result they tend to be isomorphic in their structures and behaviours to obtain legitimacy (DiMaggio and Powell 1983, 1991).

This paper uses the main arguments of new institutionalism (legitimacy and institutional isomorphism) for analysing and interpreting the changes in the Spanish higher education system and their repercussions on education and educators. Firstly, this theoretical approach allows to us to consider the influences of the institutional environment (regulation, cultural and social factors) on the change process of the higher education system and its repercussions on universities (Goodstein 1994; Scott 2001). Secondly, new institutionalism helps explain actions of both individuals and universities and helps to uncover the role that power and interests play in the change process (DiMaggio and Powell 1991; Dacin 1997; Dacin *et al.* 2002). Thirdly, new institutionalism allows to us to consider decisions and actions of individuals and universities are not only subjected to market pressures or the calls for higher efficiency but also they can be motivated by pressures of their institutional environment and the search for legitimacy (Meyer and Rowan 1977; Suchman 1995).

In short new institutionalism can contribute an alternative perspective by analysing and understanding the changes in the design, the adoption, the implementation and the modification of higher education systems in general and in the accounting education system in particular.

New institutionalism and legitimacy

Legitimacy lies at the core of new institutionalism. According to Suchman (1995, p. 574), 'legitimacy is a generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions'. From an institutional perspective legitimacy reflects consonance with relevant rules and laws, or alignment with cultural-

cognitive frameworks. Organisations need more than material resources to survive they also need acceptability and credibility. Legitimacy implies a symbolic value to be displayed in a manner such that it is visible to outsiders (Scott 2001).

A central argument of new institutionalism is that organisations are driven to incorporate structures and practises for increasing their legitimacy, irrespective of the efficiency of these structures. In fact conformity to institutionalized rules and norms often conflicts with the efficiency criteria (Meyer and Rowan 1977). In this respect Friedland and Alford (1991, p. 243) noted that ‘organisations which adopt the appropriate forms perform well not because they are more efficient, but because these forms are most effective at eliciting resources from other organisations which take them to be legitimate’.

According to Suchman (1995), Scott (2001) identified three bases of legitimacy – regulatory, normative and cultural-cognitive. The regulatory base puts emphasis on conformity to rules and therefore legitimate organisations are those operating in accordance with relevant laws and regulations. The normative base stresses moral obligations and the cultural-cognitive base rests on ‘taken-for-granted’ understandings. Suchman (1995, p. 585) argued that the cognitive legitimacy is more elusive to obtain and more difficult to manipulate, but it becomes more subtle and more self-sustaining once established. **Due to the fact that the bases of legitimacy are different they may sometimes conflict with each other (Scott, 2001).**

Institutional isomorphism

Institutional isomorphism implies a process which forces one organisation to resemble other organisations that face the same set of environmental conditions. Isomorphism can be expected to proceed irrespective of its contribution to the improvement of the organisational efficiency since organisations are rewarded for their similarity to other organisations in their fields. Therefore, isomorphism contributes to the maintenance of power and institutional legitimacy by organisations (DiMaggio and Powell 1983; Deephouse 1996).

DiMaggio and Powell (1983) identify three mechanisms through which institutional isomorphic change occurs – coercive, mimetic, and normative. Coercive isomorphic pressures occur because organisations are seen as depending on the external environment for resources to survive (Pfeffer and Salancik 1978; Pfeffer 1981; Oliver 1991). This suggests that successful organisations are those that are able to negotiate with the external environment for resources (Dacin 1997; Carpenter and Feroz 2001). Coercive isomorphism occurs due to pressures from external resource providers that the organisation depends on including the state and the credit markets and from the pressure on an organisation to conform to the cultural expectations of the larger society.

DiMaggio and Powell (1983, p.152) construed mimetic isomorphic change as occurring when ‘organisations tend to model themselves after similar organisations in their field that they perceive to be more legitimate or successful’. It is suggested that organisations operating under conditions of uncertainty will tend to imitate certain practises of other organisations they consider successful. Thus ‘mimetic isomorphism is a response to organisational uncertainty in identifying the best course of action’ (Carpenter and Feroz, 2001, p. 571).

Finally, normative isomorphic pressures for change are associated with professionalisation and occur when organisations seek institutional legitimacy (Meyer and Scott 1982; DiMaggio and Powell 1983). Organisations may find it easier to legitimize their activities when such practises are culturally supported. As argued by Meyer and Scott (1982) such cultural support can come from professional associations both local and worldwide. DiMaggio and Powell (1983) suggest that professionalisation has an important role in this type of isomorphism since it embraces two aspects that generate isomorphism: the growth of professional networks that span organisations; and the formal education produced by university specialists and by professional training institutions, since they initiate the development of organisational norms. The typology of isomorphism above mentioned is only an analytic one because the three types of isomorphism intermingle in empirical settings (DiMaggio and Powell 1983; Mizuchi and Fein 1999).

Research Method

The research is based on a longitudinal case study conducted between 2003 and 2006 at the Department of Accounting of the University of Seville. Several authors, such as Yin (1989) and Pettigrew (1997) recommend this method as the most appropriate to research change processes. Also, Dacin *et al.* (2002) and Zilber (2002) recommend its use to study specifically institutional change. Although a single case study is limited with respect to statistical generalisability Lukka and Kasanen (1995) and Granlund (2001, p. 144) indicate that it ‘offers opportunities for in-depth observation and analysis of a complicated research phenomenon in a way that permits contextual generalisability’.

One of the main reasons for studying the Department of Accounting of the University of Seville was that the Spanish university system (hereinafter SUS) is changing to adapt to the European Higher Education Area and therefore this case may be relevant to European counterparts that also face these changes. Likewise, the University of Seville is one of the largest and oldest universities of Spain (2005 was its fifth centennial) and its Department of Accounting is one of the biggest accounting departments in Spain.

The case study uses the following sources for collecting evidence:

- *Participant observation.* One of the researchers is an academic in the Department of Accounting of the University of Seville since 1999. This has enabled the systematic collection of evidence in particular an in-depth knowledge of the everyday life and of the atmosphere of the specific organisation.
- *Semi-structured interviews.* Interviews were conducted with 21 teachers in total from the Department of Accounting during the period 2003-2006. These were with 13 civil servants (tenured staff) and 8 labour teachers (untenured). Some of the interviewees were senior teachers and others were new teachers.
- *Analysis of documents.* Both external documents, mainly the regulation of the SUS, and internal documents such as education organisation plans and the research records of the Department of Accounting from 1997 to 2006 have been analysed.

- *The Intranet* of the University of Seville and *webs* of the Ministry of Education, Central and Regional Agencies of Evaluation and Andalusia Council have been used to systematically collect evidence on the main changes in the SUS. Also access to the discussion forum of teachers of the University of Seville regarding the university system change.
- *Informal discussions*. Informal discussions have been maintained with most of the teachers of the Department of Accounting. These have been very important because this facilitated a comparison of the information collected through the formal sources.

In addition to these sources for collecting evidence the results of the case study was discussed with several teachers of the Department of Accounting in order to rectify some interpretation mistakes on the data obtained. The use of multiple sources for collecting evidence allows data triangulation and therefore to enhance the credibility of the results (Hoque and Hopper 1997).

Results of the case study

The next subsection presents the main changes for Spanish higher education and accounting education in particular, as a consequence of the introduction of the LOU. These aspects are considered in the following order: organisation and structure, curriculum, pedagogy and research. The second subsection presents the most important changes for educators, specifically accounting educators. The paper then analyses these factors for educators: academic career, remuneration, training and control-evaluation.

LOU and education

The LOU completes the university decentralisation process that was initiated by the LRU. Once the LOU was approved, the University of Seville had to prepare a new Statute (EUS) that was finally approved in 2003. The Andalusian government approved the Andalusian Law of Universities (LAU) several months later. Both the new EUS and the LAU had to follow the general principles established by the LOU.

The new regulation gives a higher autonomy to the regional governments and to the universities on university matters. Both the LOU and the LAU transfer to the Andalusian government higher power in the operation and management of universities as well as responsibility for their finance. The University of Seville has also increased its responsibilities in that the new regulation allows the University of Seville to establish: its own recruitment and contracting procedures, the individual salary supplements and the admission procedures for new students.

The structure of the university system has been kept although there is a relevant change. A National Agency of Assessment of the University Quality and Accreditation (ANECA) and an Andalusian Agency of Assessment of the University Quality and Accreditation (AAECAU) were formed in 2002 and 2005, respectively. Whilst Agencies have similar functions, the ANECA is national and the AAECAU is for Andalusia. The criteria applied by the AAECAU are based on the criteria applied by the ANECA.

With respect to the curriculum of university students the LOU has established several changes. Higher education has been restructured into two levels that encompass three cycles: 1) The Degree Level or First Cycle has a length of 4 academic years and is recognised by the award of a Degree (*licenciado*); 2) the Second Cycle, which belongs to the Postgraduate Level, has a length of 2 academic years and is recognised by the award of a Masters; 3) the Third Cycle which also at the Postgraduate Level and is recognised by the award of a Doctorate¹.

These levels and cycles have been designed to comply with the regulations for the European Higher Education Area. The implementation of this structure will be carried out in a gradual way until 2010. A concern of teachers is that effective changes have not been undertaken yet and the required changes (e.g. smaller students groups, new education methodology, new technologies) can not be implemented in only a year.

¹ With the LRU, the structure of higher education was: *Diplomado* (3 academic years); *Licenciado* (5 academic years); and doctorate.

In Spain there is no specific degree in accounting, accounting is a part, together with other knowledge areas, of the education plans for the recognition of *Licenciado* in Management and Business Administration and *Diplomado* in Business Studies.

The participation of professional associations in the preparation of the education plans is almost non-existent. The interviewees indicated that the education plans are often the result of a political negotiation for the distribution of power among the respective academic departments and they did not want the participation of external agents.

A function of the Department of Accounting is to organize and to plan accounting education for each academic year and to encourage the pedagogic training of teachers. Although the Department encourages their teachers to do this, teachers are reluctant because they do not receive incentives. When the teachers are untenured the department does develop their pedagogic training. Once they are civil servants (tenured) they often do not renew their pedagogic training.

As regards research activity the Department of Accounting is structured into four research groups (Accounting, New Environments for Accounting Information, Management Information Systems, and Empirical Research on Financial Economy and Accounting), and this organisation has not been affected by the LOU. The basic functions of these groups are to promote their research and to try to get financing for their research activity.

The interviewees think that the research level of the Department is acceptable. However, they also think that the LOU has caused deterioration in the level of their research activity. Therefore the LOU has changed the perception of an academic career in terms of rewards which has caused a reduction in the number of PhD students (this number has reduced by 50% in the last decade).

The interviewees also expressed the view that there is now greater pressure to publish especially for younger teachers who have just begun their academic career, for teachers who do not have a permanent job, and for the minority of teachers who have a permanent job but they are seeking promotion. The interviewees pointed out that there was an increase in pressure for teachers to publish and this leads to a

focus on research lines perceived as enabling easier publication; and the higher pressure to finish the doctoral thesis and other research papers in order to gain promotion. Therefore the LOU has promoted the research activity of teachers to the detriment of their educational activity.

LOU and educators

The LOU has established an accreditation process for labour teachers (untenured) and a qualification process for civil servants (tenured). The aim of these processes is to make the recruitment and promotion system for teachers opener and more competitive.

There are four categories of civil servants: University Professor, University Teacher, University School Professor and University School Teacher. The aim of most of teachers is to be appointed to the post of civil servant since this ensures a permanent job. The LRU required to applicants to pass an open competition to become a civil servant. In reality the open competition was announced when the candidate of the Department complied with the minimum requirements that had been established by the Department such as a doctoral thesis and several publications. Clearly as a consequence there was not a real competition but ‘open competitions à la carte’.

In the new system prior to the open competition within the specific university the candidates have to successfully complete another open competition at national level to get the necessary pre-qualification. This involves complying with minimum requirements established by the central government (for example, the applicants must now have several publications in prestigious international journals). As a consequence of the LOU, there is a greater competition among the applicants to get a civil servant (tenured) position. Before the LOU there was one applicant for each vacancy, now there are several applicants for each vacancy.

As regards labour teachers (untenured), the LOU has eliminated some of the old categories (University School Assistant and Associate Teacher at Full Time) and has created new ones (Doctor Contracted, Collaborator and Doctor Assistant). If an individual wants to get a labour contract at the university he or

she needs to obtain a prior accreditation issued by the ANECA or AAECAU (see table 1). One of the requirements is a lengthy period at a foreign university for training and researching. This requirement has accentuated the trend for teachers to stay these periods in universities to which entrance for those concerned is easier and their stay is cheaper.

[Insert table 1 about here]

The normal career progression to get a civil servant post is as follows: Assistant (4 years), Doctor Assistant (4 years), Doctor Contracted (5 years) and ultimately civil servant. This has meant a considerable extension within the academic career since in the old system teachers became a civil servant 2 or 3 years after getting their Doctoral degree.

The remuneration system of teachers continues to be based on seniority. The salary is composed of a base salary that is the same for all the teachers in the same category with the addition of three-yearly and five-yearly salary increases. In addition teachers whose research activity is recognized by the National Commission of Assessment of the Research Activity is increased by the award of a ‘sexenio’ (a salary supplement) although the ‘sexenio’ has been achieved by very few teachers in the last five years.

At a regional level, the Andalusian government has established a salary supplement system for Andalusian university teachers that values their education, research and management activities. According to all the interviewees this system has three important faults: firstly the system continues valuing teaching in relation to seniority; secondly the criteria to evaluate research activity are ambiguous and they do not match with reality; and thirdly the management supplements only apply to a minority of university teachers.

As regards education and research activities the new EUS has maintained the right of teachers to permanent training to facilitate their improvement in these activities. Teachers receive training until they are in a permanent job at a university and from then on teachers do not have any incentive to be active in these areas.

This education training has been considered by the ANECA and AAECAU as a criterion for getting the accreditations (see table 1). As a consequence labour teachers are attending the seminars about accounting education and the courses of pedagogy given by the Education Studies Institute of the University of Seville. Many interviewees highlighted that the LOU has stimulated the concern of teachers about obtaining the relevant entries for their CV's rather than focusing on their specific training needs. In this respect also all the interviewees admitted that the research activity is much better valued than education training in respect of potential promotion.

The controls on education and research activities carried out by teachers are different. The only control on the education activity is the surveys completed by students, these surveys are voluntary for teachers and the results are confidential.

In respect of research activity there was not a systematic assessment of the research performance of teachers in the old system. The Department formed a Research Committee at the beginning of 1990s to do this assessment. However, this Committee only did one assessment of the research performance of every teacher in the middle of 1990s but teachers were not informed about the results.

The LOU demands that there is an assessment of the CV of both teachers who want to get their qualification to be a civil servant (tenured) and teachers who want to get their accreditation in order to gain promotion. In the case of the qualification to be a civil servant, most of the interviewees consider the qualification is a suitable requirement because it avoids the use of the discretionary power of the departments. In the second case ANECA established in 2005 the new assessment criteria. ANECA modified the criteria in 2005 for specifying the required level of each step to get the accreditation. Several months later, the AAECAU also published its own assessment criteria and their levels (table 2).

[Insert table 2 about here]

The levels of the criteria make it clear that research is more valued than teaching for Doctor Contracted and Doctor Assistant categories and vice versa for the Collaborator category. Because according to the

LOU the Department of Accounting can not contract Collaborators all the new teachers pointed out their priority activity is to research.

The National Commission of Assessment of the Research Activity is another national assessment mechanism. This Commission is external to the University of Seville and it is composed mainly of university professors. Only civil servants can submit their research CV to this Commission. If the assessment is positive teachers will get a 'sexenio' and therefore they will receive a salary supplement. Although this Commission began to work in 1989, the specific assessment criteria were not published until 2005. For Business and Economics Studies the Commission demands of the candidates that one of their academic contributions is at least: a) a special research book with international circulation; or b) a paper published in a journal that is collected in the 'Social Sciences Citation Index'; or c) a patent or computer program which is registered. According to the interviewees the definition and application of these assessment criteria continues to be too ambiguous and their requirements are very demanding.

As a consequence of the assessment of the education and research activity teachers of the Department are mainly focused on their research only until they become a civil servant. From then on teachers often reduce their research activity considerably.

The changes to the SUS still continuing. The new Spanish government elected in 2003 is currently working on a modification project of the LOU. Among other things this project will abolish some labour teacher categories and also will modify the national qualification system again.

Discussion

The next subsection analyses the changes in the Spanish higher education in general and to accounting education in particular as a consequence of the introduction of the LOU. The second subsection focuses on the changes for accounting educators.

Accounting education

Structure and organisation. The case study evidences the influence of institutional and political processes on the formation of the SUS (Brignall and Modell 2000). In particular the results reinforce the argument of the coercion of political and legal environments as a source of institutional isomorphism (DiMaggio and Powell 1983; Dacin *et al.* 2002) because they are forcing the restructuring of the SUS. The coercive isomorphism has its cause in the formal pressures exerted on universities by other organisations upon which they are dependent (Pfeffer 1981; DiMaggio and Powell 1991). These formal pressures are the new laws and rules which were introduced in Spain and Andalusia for regulating the higher education system. The Bologna Declaration was instrumental in pressuring the Spanish government to initiate this restructuring process. As a consequence the Spanish government approved the LOU which has introduced important changes in the SUS. The LOU in turn has resulted in the Andalusian region approving the University Andalusian Law and the University of Seville approving the new EUS. Both regulations have introduced changes in their specific environments although they have had to obey the general principles established by the LOU. In this way it can be argued that the coercion exerted on the SUS has been developed in a cascade from the upper levels to the bottom ones which shows the high inter-connectivity in this institutional field. The informal pressures mainly the cultural expectations in the society within which universities function (DiMaggio and Powell 1991; Scott 2001) have not had a significant influence on the change. This fact confirms what all the interviewees pointed out, a rift between the society and universities in Spain.

One of the main changes caused by the coercive isomorphism exerted by the European Union and the Spanish government has been the quality assessment of the SUS. In this respect the mimetic isomorphism can also explain what had happened in the Spanish case. The new Spanish regulation established a national agency for quality assessment (ANECA) whose functions and aims are similar to other agencies that were previously formed in other European countries that had also introduced the quality assessment in their higher education systems such as the QAA (Quality Assurance Agency for Higher Education) in the

United Kingdom. Due to the uncertainty generated by the regulation change and the fact that ANECA had been working for several years previously the Andalusian government took ANECA as a reference to establish the structure, operation and assessment criteria of the AAECAU.

The roles of the ANECA and AAECAU are important in order to get resources and to assure the survival of universities. Universities that get the accreditation of these Agencies will attract students and they will have preference in obtaining resources from the central or regional governments. In this way the legitimacy shown by the universities will provide them with resources (Meyer and Rowan 1977; Pfeffer and Salancik 1978; Pfeffer 1981).

Curriculum and content. According to the new institutionalism (Scott and Meyer 1994, Scott 2001) the nation-states often exercise the coercive isomorphism and they impose their frameworks for higher education systems. On the other hand professional associations exercise normative isomorphism and they establish the rationalized cultural systems into those frameworks. This has happened for example in the United Kingdom where the government regulates the structure of the higher education system and the professional associations such as CIMA (Chartered Institute of Management Accountants) or ACCA (Association of Chartered Certified Accountants) establish the rules and norms for the practise of the accounting profession. These rules and norms are taken into account by universities in the learning and training of their students.

In Spain the government has established the structure of the SUS through the LOU but two factors have hindered the development of the normative isomorphism (DiMaggio and Powell 1983; Mizruchi and Fein 1999). The first factor is the lack of a specific degree in accounting in the SUS. The degrees in business require the joint implication of various professions which causes a dispersion of efforts in the professionalisation of students. The second factor is the lack of a professional association of accountants with power to impose its criteria on the degrees in business and the minor influence that these associations can exercise due to the political character of the negotiations of education plans.

Although the professionals should participate in the design of education plans they do not take part in practise because they do not receive incentives from universities and the departments do not want external agents who could intervene in this power-sharing. The departments want to keep their position and power in the higher education system and the participation of professionals may challenge the entrenched order (Beckert 1999; Seo and Creed 2002; Modell 2005). As a consequence the efficiency of education plans are reduced and this extends the gap between universities and business organisations.

Pedagogy. Our results corroborate the institutionalist argument regarding the search for legitimacy to the detriment of efficiency (Meyer and Rowan 1977; Scott and Meyer 1994; Scott 2001). The interviewees considered that the aim of pedagogic development should be the constant acquisition of knowledge and capacities for updating and improving the educational performance of teachers. Thus the pedagogic development should be done in a periodic way throughout the academic career of the teacher. Our results show the teachers engage with pedagogic development until they obtain a permanent job at University or the accreditation that they need to get promotion. Teachers put the fulfillment of the rules before the primary aim of their pedagogic development. Therefore teachers obtain regulatory legitimacy because they comply with the requirements of the new regulation and they also obtain cognitive legitimacy because their behaviours conform to the institutionalized norm that consists of an increase in their CV for potential promotion within the university (Suchman 1995).

Research. The search for legitimacy to the detriment of efficiency (Meyer and Rowan 1977; Scott and Meyer 1994; Scott 2001) is also evidenced by the research activity of teachers. The more demanding requirements for the academic promotion of teachers and the speeding up of the period to transform the old contracts in the new ones are causing a increased rush to prepare and finish the research works developed by the new teachers and their focus on research lines that are easier to publish or seen as more valued. This supposes a sacrifice which would be the contribution to knowledge in favour of the obtaining of legitimacy through the fulfilment of the established requirements.

In a similar manner the efficiency of the research groups would be improved by the development of joint works to improve the quality and efficiency in some research areas. However some research groups in the Department do not have a specific research focus and they do not work as a group. The formation of research groups allows the teachers to get resources from the government for financing their research activity. Thus the obtaining of resources comes from the legitimacy achieved by the groups instead of their efficiency (Meyer and Rowan 1977; Pfeffer and Salancik 1978).

Accounting educators

Academic career. The ANECA and AAECAU are exercising a coercive isomorphic pressure that is causing the homogenisation of the CV's of teachers. Because the LRU did not establish specific criteria for the academic promotion of teachers this became dependent on the management of departments. However the increased competition introduced by the new national qualification system and the specific and restrictive criteria established by the ANECA and AAECAU to get accreditations are influencing the CV's of candidates who want to gain promotion. It is necessary to highlight that the ANECA and AAECAU have been formed as certification organisations that grant regulatory legitimacy in the higher education system to both universities and educators (Scott 1991, 2001).

Our case study has also evidenced that an action that would be illegitimate according to the new institutional environment can be transformed in a legitimate action. For example the Department of Accounting responded to the demands of the teachers by requesting the University of Seville to create 8 posts of civil servant teachers prior to the LOU coming into effect. This meant that these teachers did not need to pass the qualification process established by the LOU.

Also the case study highlights that the change has affected mainly labour teachers because civil servant teachers have got a permanent job that can not be put at risk by any regulation change. This situation provides civil servants with a very favourable position when facing changes in their institutional

environment. As a consequence the resistance to change shown by labour teachers has been much greater than the resistance to change shown by civil servants.

Remuneration. Seniority has been the predominant factor influencing the remuneration system. In general terms the teachers with most seniority in the Department have larger salaries than the younger teachers. This is normally due to salary varying as a function of the three years and five years of recognised seniority gained by teachers. It can be argued that the remuneration of teachers is not established as a function of their efficiency but as a function of the legitimacy that is contributed by their educational experience according to the argument of Meyer and Rowan (1977). Interviewees noted that a system based on efficiency would assess the education activity of teachers according to, for example, the attendance of teachers at conferences or seminars concerning training for education, research in education matters, preparation of books for students, coordination of subjects, etc. However none of these aspects are valued by the remuneration system.

Training. The criteria established by ANECA and AAECAU also value the training of teachers. Teachers however pursue legitimacy because it provides them with promotion and stability (Meyer and Rowan 1977; Scott 2001). For example teachers carried out their period of residence in overseas universities where entrance for them was easier and their stay was cheaper, irrespective of whether that university was the most appropriate or not for their training.

Some interviewees stated that their attendance at the training courses was motivated by the necessity of obtaining points for their CV's instead of their own training. Also civil servants do not usually attend these courses because their attendance is not valued for their promotion. This fact is similar to the 'fixation for the university degree' pointed out by Brint and Karabel (1991) in their analysis of the United States university school system.

Control-evaluation. In the Department there is not currently any effective formalized mechanism of internal control. The surveys that are answered by students concerning the education activity of teachers are confidential to and voluntary for teachers. Thus the Department cannot use these surveys as an

evaluation mechanism. Also the Education Committee of the Department does not have the function of evaluating the education activity of teachers. Furthermore there is no other commission of the Department responsible for this activity.

Although the Department of Accounting set up a Research Committee for the assessment of the research performance of teachers in fact this Committee carried out only one assessment. Teachers were not informed of the results of this evaluation. Since then this Committee has not carried out any assessment and the Department has decided that in general terms the research level is appropriate. These results corroborate the arguments of new institutionalism that as an effect of the institutional isomorphism, institutionalised organisations minimize and ceremonialise inspection and evaluation (Meyer and Rowan 1977; Modell 2005). Firstly, inspection and evaluation can uncover events and deviations that undermine legitimacy. Also they are public assertions of societal control which violate the assumption that every one is acting with competence and in good faith. Secondly, the ceremonial activity has ritual significance because it maintains appearances and validates an organisation. This justifies the maintenance of the Research Committee although it does not fulfill its inspection and evaluation functions.

Conclusions

The present study evidences that the recent changes in the SUS are not a total consequence of either an internal decision of the Spanish government or the search for higher efficiency by universities. On the contrary according to the new institutionalism, the pressures of the external environment of universities, in particular the introduction of the Bologna Declaration by the European Union, as well as the institutionalised characteristics and behaviours of the SUS are the factors which help us to explain the structure and operation of the SUS which is currently forming. Thus the LOU has entailed an advance in the regional decentralisation of the SUS and this advance has been based on the institutionalised norms and behaviours developed during the last decades with the LRU.

Specifically the analysis of the Department of Accounting of the University of Seville has made clear that the changes introduced in accounting education and educators are not only a consequence of the search for a higher efficiency but also a consequence of the search for legitimacy that can often conflict with efficiency. We have observed this behaviour, for example, in the formation of research groups in the Department of Accounting or in the pedagogical training and research developed by teachers to facilitate promotion.

As the new institutionalism suggests (Powell 1991) our case study has evidenced that the initial choices and behaviours can preclude future options, including those that would have been more effective in the long run. The adopted choices and behaviours can cause institutions to become a source of legitimacy independent of their immediate organisational functionality or efficiency. This has happened, for example, in the preparation of the education plans in the University of Seville for the degrees in Management and Business Administration and in Business Studies. In these degrees the education plans are the results of a political negotiation among the departments and the participation of professionals is insignificant.

The promotion system is one of the aspects that have changed most in the SUS. The new structure of academic careers has been introduced in a coercive way by the Spanish government and ANECA is the organisation that exercises an effective control through the accreditations and qualifications that teachers have to get for promotion. According to the new institutionalism where there is not an effective control behaviours tend to remain unchanged and a ceremonial control is introduced in order to maintain appearances for the external environment. The role developed by the Research Committee of the Department of Accounting is an example of this.

In short the new institutionalism suggests the institutionalised norms and behaviours in a specific environment provide stability and they tend to hinder change. For this reason in the evolution of the SUS and the systems of its European counterparts towards the European Higher Education Area it is necessary to introduce changes to institutions which can have a direct effect on the rules and norms of the sector that

are 'taken-for-granted'. If not rules and behaviours will tend to remain and only appearances in terms of the external environment will change.

The analysis is limited in that it is a single department and of a department of accounting. Nevertheless the aim was to explain and understand the repercussions and consequences of change upon accounting education and accounting educators rather than to provide any generalization. Similarly the case study has been conducted for a specific period of the organisational life of the Department of Accounting of the University of Seville. However the studied period is sufficiently extensive and significant for tackling the aim of the research. In this respect longitudinal case studies are a suitable research method for analysing the evolution of the European higher education systems towards the European Higher Education Area since this research method will allow the systematic consideration of the significant aspects that are subjected to study.

Regulatory changes in other European countries in order to facilitate the formation of the European Higher Education Area will have an influence on other European university systems. This may lead to opportunities for future comparative empirical case studies to further the understanding of how accounting education and accounting educators are influenced by institutional forces as well as the interplay between institutional forces and intra-university power relationships.

The case study has been analysed following the main arguments of new institutionalism. Malmi (1999) argued that the selection of a specific theoretical perspective to assist data collection and interpretation can entail problems. Specifically Malmi (1999, p. 668) noted that 'our way of seeing is a way of not seeing'. For this reason the use of other theoretical perspectives will also be valuable for enabling a deeper and more complete knowledge concerning the change processes that many European higher education systems are currently undertaking.

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Table 1. Main requirements to get the accreditation of the agencies

Category	Requirements (in falling order of importance)
Doctor Contracted	<ul style="list-style-type: none"> - Several publications in prestigious international and national journals. - Participation in research projects that have been obtained in public and competitive announcements. - A period in a foreign university, mainly periods that have been funded by competitive programs. - Papers in international and national meetings and workshops. - Supervision of PhD Thesis. - Educational experience. - Academic training.
Doctor Assistant	<ul style="list-style-type: none"> - Academic training. - PhD Thesis and several publications. - A period in a foreign university, mainly periods that have been funded by competitive programs. - Participation in research projects that have been obtained in public and competitive announcements. - Training for education.
Collaborator	<ul style="list-style-type: none"> - Educational experience. - Professional experience and other professional merits. - Academic training. - Publications.

Table 2. Levels of the criteria established by the ANECA and AAECAU

Assessment criteria	Doctor Contracted		Doctor Assistant		Collaborator	
	N.A.	A.A.	N.A.	A.A.	N.A.	A.A.
Research experience	60%	50%	60%	55%	10%	25%
Education training and experience	30%	40%				
Academic training and professional experience	8%	8%				
Academic training, and professional and education experience			35%	40%		
Academic training and education experience					40%	40%
Professional experience					40%	25%
Other merits	2%	2%	5%	5%	10%	10%

N.A.: National Agency

A.A.: Andalusian Agency