23752

Khurram Ashfaq et al./Elixir Mgmt. Arts 69 (2014) 23752-23757

Available online at www.elixirpublishers.com (Elixir International Journal)



**Management** Arts

Elixir Mgmt. Arts 69 (2014) 23752-23757

# Perception among the pass out graduates of different universities regarding challenges faced by graduate's business education (Evidence from Pakistan)

Khurram Ashfaq<sup>1</sup>, Sohail Younas<sup>2</sup>, Zahid Hanif Mughal<sup>3</sup> and Muhammad Usman<sup>4</sup> <sup>1</sup>Department of Commerce, Government College University Faisalabad, Pakistan.

<sup>2</sup>Department of Commerce, Punjab University Gujranwala Campus, Pakistan.

<sup>3</sup>University of Sargodha, Pakistan.

<sup>4</sup>Lahore Lead University, Lahore.

#### ARTICLE INFO

Article history: Received: 19 February 2014; Received in revised form: 20 April 2014; Accepted: 29 April 2014;

Keywords

Introduction

Major reason, Perceived relevance, Skills, Programme design, Quality of education, Industry experience.

#### ABSTRACT

The objective of this paper is to explore perception among the pass out graduates of different universities regarding challenges faced by graduates' business education in Pakistan. A total of 300 respondents were randomly selected from different universities of Pakistan giving a response rate of 83 percent. The selection was made through simple random sample. The data obtained through questionnaire. The result of this study revealed that most of the respondents are satisfied regarding major reason of joining MBA programme. MBA programme helps in career development, deliver managerial skills, provide good opportunity of employability. Above 70 percent respondents working in well reputed organizations at top and middle level management, rest of them at lower level and non-managerial and they have completed their degree in full time programme before joining organization. It was found also that they have good business insight and career development. Overall result shows that 80 percent respondents have achieved their goal and made improvement in career, work status and management abilities. The result shows that all skills important for employer but most important are managerial, conceptual and interpersonal skills that MBA programme must deliver.

# © 2014 Elixir All rights reserved

institutions to gain students satisfaction that is major advantage in international education market (Ijaz, Irfan et al. 2011).

#### The education system is purely western discipline base that start from US then spread in Atlantic and European institutions. It is well recognized system that adopts many graduates and undergraduates students in Africa. The demand of graduates has been increased in corporate leaders for the purpose of developing future. The purpose of graduate business education programme is to increase the knowledge of students related to latest management practices and managerial skills. The graduate business education programme helps to effectively understand and act accordingly in a rapidly changing environment of turbulent businesses. Many business schools failed to deliver the managerial skills, competence and latest management accounting practices to graduates' students(Temtime.Zelealem.T 2011).

In the current era, due to competition lot of pressure on higher education to access the quality of business schools. To achieve this purpose in USA the George Bush gave the order for renewal of higher education system. In UK, USA, France the debate require greater quality from colleges and they are accountable for the performance of their students. These steps are taken because many colleges are under performing (Koslowski 2006).

In UK, Malaysia, U.A.E education plays an important role in developing human capital that helps in economic development of the country. It becomes industry in many countries. The emergence of quality concept in education system increase competitive environment among business schools to increase their quality of education. In Thailand, Malaysia, Indonesia, UAE etc. many universities had open their campus and making joint venture with local universities to increase the quality of education. The basic parameter of educational The higher education adopts many techniques like businesses to meet the expectations of the students in quality of education. It is becoming global concern in the current era. Higher education system must be more transparent that attract students, meet their needs and retain them. Higher education system should also be developing in nature that understands their needs and expectation (Faganel 2010).

Though the demand of MBA and graduates increase from past two decades, however the distinctive standing of MBA and graduates in the marketplace raising many challenges toward education quality. MBA & graduates are ill equipped, business schools lack experience, more quantitative subject than qualitative and development of skills also neglected (Louw, Bosch et al. 2001).

In the current era it is very hard for higher education to define quality in education sector. In many countries and cultures the agenda of higher education should be to increase the accountability of business schools. The rationale behind this is to put a greater emphasis on quality (Becket and Brookes 2006). Likewise in Pakistan, the number of educational institutions has increased up to great extent in the last ten year and especially those institutions have been offering business education. This sudden increase in educational institutions may have negative impact on quality of education and satisfaction of graduate business students. Beside this, the necessary skills needed by the students in graduate business programme may be compromised by these institutions in Pakistan. So the purpose of this study is to explore perception among the pass out graduates of different universities regarding challenges faced by graduates' business education in Pakistan.

Elizier 155N: 2229-712X

#### Literature review:

There is increasing demand of graduate business education due to many factors. The study of Zelealem, Temtime and Mmereki with the title of "Challenges faced by graduate business education in Southern Africa Perceptions of MBA participants" found that due to economic change, change in management practices, polices & regulations, skills, global competition, downsizing, mergers, and privatization that increase demand of graduate business education. In the current era managers have to perform multiple task that require good managerial skills and qualification. The organizations have been decreasing their management layers day by day and making their operations centralize to compete in global competition (Temtime, Rebana et al. 2011). Ainin and Mohezar found that MBA programme enhance the management abilities of students to face the challenge in global era. MBA programme increase competency skill, oral presentation. The basic motivates behinds to undertake MBA is career progress. But the MBA programme is no longer a career path (Sulaiman and Mohezar 2008).

Grady and Gregg in 2006 found that the MBA employer hire the students of business management schools that able to meet the expectations of job and market. Employers use MBA as a benchmarking tool to hire the graduate students. Most of the employers hire MBA graduates to fill marketing position. The education provide to graduates on retrospective basis that provide require skills and abilities for marketing positions. There is need of training for graduates who are working in the market (Bruce and Schoenfeld 2006). In the study of Duoc found that business sector and industrial employers are concerned how graduates students get knowledge, skill and competence in order to perform task. The employers are consensus that graduates students must have skills of leadership, creative, analytical thinking, and ability to accept job task. Duoc study suggests that graduates must have three qualities personal attributes, communication power, and problem solving attitudes toward issues. The graduates lack basic knowledge that how business operate in real world and fail to respond in effective way (Duoc 2007).

The number of institution has been increased in India due to increase in the demand of post graduates students that provide business management education. As a result of this increase in educational institution, there is serious debate about quality of education. There are many efforts to improve quality but in actual no improvement resulted. The quality of management education is quite poor. The major reason is lack of mismanagement and existence of many institutions to increase their bank account (Jagadeesh 2010). The management education in Japan is under developed as compared internationally due to adoption of human resource development policy. In recent years due to economic situations business schools face many challenges. The finding of study suggests that there are big opportunities in Japan (Ishida 1997). In the study of Narang fund that service quality is very important and well recognized lead to student satisfaction. It is well recognized strategic policy in business management school. It is compulsory for success and survival of business management school. Different studies give different Interpretations of higher education due to adopted perspectives. Quality of education depend on many factors .i.e. infrastructure, industry institute and research activities. The gap in student enrollment also effect on quality of education (Narang 2012). In current situation starting point is to determine the quality of education and its meaning. It is difficult to define education quality due to controversial

concept. There is need fresh view to assess the current practices in higher education's (Becket and Brookes 2006).

Educational sectors are very important to understand the quality of service in order to provide continuous better education to students. There is significant debate about how to improve quality and defining the concept of education in higher education. Higher education define it is unclear and notorious concept. Well recognized universities have involve them self in an environment that is favorable in understanding and improve service quality in education (Brochado 2009). The study of Myra found three simple questions can define the quality of management and education in a school if they are properly carried out.

- What are we trying to achieve?
- How well are we doing?
- How could we do it better?

The effectiveness of procedure depends upon the last two questions that assure the quality of practices. The quality increase through continuous improvement in quality of cycle through good management practices (Hodgkinson 2007). In the study of Ijaz etal found that there is though competition between institutions to achieve high quality service in education and making system more transparent. It is difficult for academicians and practitioners to compare and measure quality of service due to conceptual nature (Jiaz and Awan 2011). In current era over the world external quality monitoring (EQM) has been increased in post secondary education. This tool is used for the purpose of accountability and policy. Now the qualitative evolution is used rather than quantitative. The work gives awareness to place education quality at first level. There are three major approaches that are used in external quality monitoring (EQM) i.e. accreditation, assessment and audit. It monitored the institutions and assures education quality on the public interest (Law 2010). The study of Fred suggests that there is need to change external environment of education but should fallow the system of resource orientation. The business management schools should assess quality of education through internal resources. The number of books, size, reputation and research activities but it is not more effective tool now due to high degree of intensity of quality in management education (Koslowski 2006). The education system depends on many factors i.e. inputs, transformation process and output. The educational system is influenced by the human being and financial resources. The inputs teaching, learning, research, and administration goes in process that makes quality. The dominant factors are teaching and learning. The perception among students that high quality teaching produces high quality of education but it is not true in all cases. To achieve high quality in education there should be high quality of learning (Becket and Brookes 2008).

The higher education need change and improve on continuous basis. There should a proper system that monitor activities of institutions and use reliable service quality method. In real services are indefinable and inconsistent. Services produce and deliver at the same time it should satisfy the customers' primary need i.e. students. The students perceive service quality of education with the interaction of service provider and receiver. There are many factors that affect perception of education quality i.e. communication, past experience, personal attributes and words of mouth (Buttle 2003). There is need to change organizations culture and the subculture of departments to bring quality in education. That totally depends on institutions to change their infrastructure, way of working, bring transformational leadership, competent staff members, high profile management and make sure highest level of skills. The institutions can adopt quality management model or total quality management it largely depend on need and strength. The study suggests that Govt. is the most important factors that can assure quality and can make development in education. It makes development in students individually as well make economic and social welfare in country (Lomas 2004). The management education program studies two trends first process of management education second structure and delivery of management education programme. The study found that most business school fail to deliver quality because their system is not effective and also not consider changing within organization and changing in human conditions. The education system still rely single loop learning process that should be double loop learning process system. Second the education system is still is conventional that become the hurdle in human development. The business schools have to change their structure and staff to compete in the competitive world (Gates and Cooksey 2003). The number of graduates has increase dramatically but the business schools fail to provide required management skills, abilities, communication power, competence, level of commitment etc. there is need quality of education rather than quantity of education. To achieve quality is possible through greater expenditure and competent staff. **Research methodology:** 

The purpose of this study is to know the reasons why students join MBA & graduates programme and their concern regarding quality of education. The survey will be conducted on different Universities of Pakistan. It is not feasible to collect data from entire population for this research paper the survey technique is adopted. The sample will be based on simple random sampling technique. The data will be collected through questionnaire from respondents. A total of 300 questionnaires were distributed among the students of different universities giving a response rate of 83 percent. This response rate is quite satisfactory in the light of previous studies. The questionnaire contains certain number of fixed questions on different statements in which ask from them about four dimensions of graduate business education. Part I deal with demographic data of respondent i.e. gender, age, experience, education, employment level, sponsorship etc. while in part II respondents prioritize the reasons that why they join MBA programme. The reasons include Managerial skills, Career development, Business insight, Economic benefits, Employability, Fulfilling life which are measured on five point scale (strong disagree to strongly agree). Part III identifies different skills that are needed at work place and compare these skills with respondent skills to know whether MBA programme delivers these skills. The last section in which respondent will evaluate quality of education, instruction, curriculum, teaching staff and overall programme strengths and weaknesses.

# Findings of the study:

# **Demographic results:**

The majority of the sample was male 82 percent and female only 18 percent while in term of age, 71 percent respondents fall between 25 to 35 years. Almost 55 percent of the respondents from public universities 45 percent from private universities, 84 percent have completed their degree and 14 percent were student. Majority students 86 percent have joined full time programme and 14 percent part times. Regarding financing 63 percent are self sponsored 23 percent private employer 11 percent government employer and 3 percent others. The interesting fact that 64 percent respondent work under private employer, 20 percent under government and 16 are self employed. Half of respondent work at middle management level, 11 percent at top level management, and 19 percent lowers management and 21 percent at non-managerial position. The result shows most of the graduates below 35 year so still work on middle management. There is also clear that government does not sponsored and motivates the students for MBA programme, private employer invest on their employee to make their curriculum best, evidence about this fact that 64 percent respondent work under private employer.

Table 1. Demogra	Ē	
Description	Number	Percentage
Gender:		
Male	205	82
Female	45	18
Age:		
Less than 25 year	48	19
25 to 35	177	71
36 to 46	15	6
46 to 55	10	4
Programme:		
Full time	205	86
Part time	45	14
Current status:		
Student	40	16
Graduate	210	84
Sponsor:		
Self sponsored	158	63
Private Employer	57	23
Government	28	11
Other	7	3
Employer:		
Government	50	20
Private	160	64
Self employed	40	16
Current position:		
Top management	28	11
Middle management	122	49
Lower management	47	19
Non-managerial position	53	21
satisfaction:	•	•

#### Table 1. Demographic information

#### **Overall satisfaction:**

In the literature review, six major reasons rated by respondents on 5 likert scale from strongly agree to strongly disagree. The major reasons are of joining MBA programme are managerial skills, career development, business insight, economic benefit, employability and fulfilling life. The result shows that career development have highest mean value (4.27) and standard deviation (.908) it indicate that career development is the most influencing reason of joining MBA programme. Above 90 percent respondent agree that MBA programme make good career development. Managerial skills have the mean value (4.13) it shows that MBA programme deliver managerial skills, more than 85 percent respondent agree on this statement only 6 percent disagree. Employability mean value (4.01) fact shows that MBA programme provides good opportunity of employability 80 percent respondent agree on this statement. Economic benefits mean value (3.81), Business insight (3.77), and fulfilling life (3.71) it indicate that MBA programme give economic benefit and also provide business insight above 75 percent respondent agree on this fact. The fulfilling life comes at the bottom 64 percent agree that it fulfill their need of life that situation in Pakistan due to economic recession and high unemployment. The interesting fact above 70 percent respondent working in well reputed organization at top and middle level management rest of them at lower level and nonmanagerial and they have completed their degree in full time programme before joining organization. It also indicates that they have good business insight and career development.

Overall satisfaction clear about MBA programme above 80 percent agrees on all reason except fulfilling life that is 64 percent. Most of the respondents have achieved their goals by joining MBA programme. These results regarding reasons for selecting the MBA programme match with the results of study conducted by Temtime and Mmereki (2011).

Table 2:	Overall	satisfaction
----------	---------	--------------

Major Reason	5	4	3	2	1	Mean	Standard deviation
Managerial skills	34	55	4	4	3	4.13	.895
Career development	46	44	4	4	3	4.27	.908
Business insight	15	59	16	8	2	3.77	.874
Economic benefits	14	62	15	9	0	3.81	.787
Employability	35	43	12	8	2	4.01	.989
Fulfilling life	24	40	21	13	2	3.71	1.00
(1= Strongly disagree				Dis:	agre	3=Undecided	

# 4=Agree 5=Strongly agree) Perceived relevance:

In this section respondent rate perceived relevance of MBA programme on nine factor basis that above listed. The result shows that the most important factor is improved career development mean valve (4.08) and standard deviation (.875) it indicate that most respondent have improved their career development. Improve work status mean value (4.04) and improve management abilities (3.96) indicate that large number of respondent have make improvement in work status and management abilities due to MBA programme.

Overall result shows that 80 percent respondent has achieved their goal and makes improvement in career, work status and management abilities. Most respondent are satisfied and have achieved their objectives. They are willing to recommend others to join MBA programme because it fulfill expectations and deliver practical skills.

Relevance	5	4	3	2	1	Mean	Standard
							Deviation
Objectives fulfilled	17	50	21	8	4	3.68	.983
Overall	15	58	14	11	2	3.73	.919
satisfaction							
MBA worth & its	20	45	19	13	3	3.63	1.00
cost							
Recommend to	17	50	13	14	6	3.58	1.00
others							
Fulfilled	10	50	19	19	2	3.47	.979
expectations							
Improved	26	55	9	9	1	3.96	.898
management							
ability							
Improved work	32	48	12	8	0	4.04	.875
status							
Improved career	37	42	13	8	0	4.08	.906
development							
Improved practical	32	40	9	15	4	3.81	.971
skill							
(1= Strongly disa	gree		2=	Disag	gree	•	3=Undecided

 Table 3. Perceived relevance

(1= Strongly disagree 2= Disagree 3=Undecided 4=Agree 5=Strongly agree)

Skills most covered:

There is no complete set of skills that MBA must deliver; it depends on industry to industry, organization structure, size, level of position in management, employer, competition etc. Above mention eight skills must be covered by MBA programme. The results regarding this factor imply that managerial skills have mean value (4.59) and standard deviation (.876). It also indicates that the managerial skill is most

important for employer/organization. The MBA programme institutions should deliver it on priority basis. Conceptual mean value (4.26) and interpersonal (4.21) indicate that it is also important for employer.

Other skills mean value communication (4.16),informational (4.09), behavioral (4.04) entrepreneurial (3.97) and analytical (3.93) it indicate that is important for employer as well for student to get good job and make their career development. The result shows that all skills important for employer but most important are managerial, conceptual and interpersonal skills that MBA programme must deliver, rest of them also important. Analytical and entrepreneurial is also important to understand and conceptualize the things in business environment. The institution should emphasis to deliver all skills that is important for students.

Table 4. Skills most covered

Skills	5	4	3	2	1	Mean	Standard		
							Deviation		
Interpersonal	32	59	8	0	1	4.21	.671		
Informational	32	49	15	4	0	4.09	.792		
Behavioral	25	56	17	2	0	4.04	.709		
Analytical	24	55	12	8	1	3.93	.879		
Entrepreneurial	27	51	16	4	2	3.97	.881		
Managerial	38	45	13	2	1	4.59	.876		
Communication	38	44	15	3	0	4.16	.792		
Conceptual	30	52	12	15	0	4.26	.984		
(1=Strongly	disa	isagree 2=		Di	isagree	3=Undecided			

#### (1=Strongly disagree 2= Disagree 3=Undecided 4=Agree 5=Strongly agree) Discussion about major challenges: Programme design:

MBA programme delivers many benefits. Above 90 percent graduates feels that programme deliver management and administrative skills. The comment given by a respondent was that he is better manager now after joining this programme. It is statistical skill provider programme that helps in good management. It helps to understand the industry problems.

MBA programme make strong decision making power to capture and manage the market issue which occur in daily routine matter. It is multi dimensional field like management, human resource management, taxation, business law, financial accounting, cost accounting and management accounting. Programme design should depend less on bookish knowledge and more should be based on practical work. It helps to understand actual business operations and its problems along with financial understanding. The course related industry practices should also include in programme. The programme should include visit of multinational companies due to rapid change. Practical task should be given to students. With regard to theoretical perspective, MBA programme is satisfactory but there is strong need for practical implications.

### Factors that affect quality of education:

There are many factors that affect quality of education here is some factors that are most important. The poor quality of staff that is not expert in his field and their continuous movement from on institution to another. Teacher contribution, environment of university, course outlines, research work, teacher's attitudes, inexperienced teacher, and limited exposure are major factors which affect quality of education. Coeducation system also affects in context of Pakistan. Teachers give less importance toward practical work. Most of the projects of student are based on application of theoretical work. The quality of education depends upon the educational institutions and also on experienced faculty. Basically MBA is a combination of theory and practical but more than half is based on knowing the actual condition of national and international market. Interesting and real fact reveals by respondents that bad economic situation also affect quality of education because they have no money to spend on education after fulfilling their needs. **Collaboration with Industry:** 

Yes university management should collaborate with industrialists to enhance the quality of education and proper grooming of teachers and students. That is the most important part of this programme, which must be addressed. The training programme for the faculty should be on the consistent basis. Seminars and other facilitative information should be provided by industry to universities in order to improve the skills and deficiency of programme. It's very healthy practice for universities. It is also very important for industry to get the new ideas of the graduates and it can improve its production and other weaknesses. In this way industry can hire and attract competent students. Industry will help to share, collaborate and application of managerial skills. That's two ways process will help the both parties to learn and to cope up with real industry problem.

In this regard the first suggestion should that persons with industry experience should be preferred as Teachers in colleges, so that they should be able to share and to give practical exposure to the students. Every university and college should be affiliated to some industry of their respective fields. Students must have some educational trips to the industries for their better studies. The higher education commission should impose restriction for every university to make contact with industries. **Conclusions:** 

In Pakistan, MBA programme is the most dominant degree that helps to get better jobs. Most of the respondents are satisfied at their management position and also seek many opportunities in their career development. The fact reveled by respondent that there is consistency between management skills delivered by institution and actual skills needed by employer. Teacher contribution, environment of university, course outlines, research work, teacher attitudes, inexperience teacher, and limited exposure are major factors of that affect quality of education. MBA programme provides strong decision making power to capture and manage the market issue that occurs in daily business routine matter. It is multi dimensional field like management, human resource management, taxation, financial accounting, cost accounting and management accounting. But there is need of universities collaboration with industries to increase the exposure of teachers as well as students.

#### Limitations:

The result shows that most of the respondent are satisfied from MBA programme and have opportunities of career development and overall satisfied about perceived relevance but these results are based on sample of 300 questionnaires. There is also chance of biasness. These results may less generalize due to low sample. The future study may consider increase in sample size to make it more generalized.

#### **References:**

Ali Malik, M. S. (july 2011). STRATEGIC MANAGEMENT ACCOUNTING – A MESSIAH FOR MANAGEMENT ACCOUNTING? Australian Journal of Business and Management Research.

Becket, N., & Brookes, M. (2006). *Quality Assurance in Education*, Vol. 14 (No. 2,), pp. 123-142.

Becket, N., & Brookes, M. (2008). *Journal of Hospitality, Leisure sport and Tourism education*, Vol. 7, (No. 1.).

Becket, N., & Brookes, M. (2006). Evaluating quality management in university departments. *Quality Assurance in Education*, *Vol 14* (No. 2,), pp. 123-142.

Becket, N., & Brookes, M. (2006). Evaluating quality management in university departments. *Quality Assurance in Education*, *Vol. 14* (No. 2,), pp. 123-142.

Becket, N., & Brookes, M. (2008). Quality Management Practice in Higher Education What Quality Are We Actually Enhancing. *Journal of Hospitality, Leisure sport and Tourism education*, Vol. 7, (No. 1.).

Brochado, A. (2009). Comparing alternative instruments to measure service quality in higher education. *Quality Assurance in Education*, *Vol. 17* (No. 2,), pp. 174-190.

Bruce, G., & Schoenfeld, G. (2006). Marketers with MBAs: bridging the thinking-doing divide. *Marketing Intelligence & Planning*, *Vol. 24* (No. 3), pp. 257-282.

Buttle, F. (2003). Service quality is different", Business school . *Quality Assurance in Education*, *Vol. 30* (No. 2), pp. 24-9.

Diana Weekes-Marshall, P. A. (2011). An Exploratory Study of Management Accounting Practices in Manufacturing Companies in Barbados. *International Journal of Business and Social Science*.

Duoc, T. Q. (2007). Quality of business graduates in Vietnamese institutions: multiple perspectives. *Journal of Management Development*, *Vol. 26* (No. 7), pp. 629-643.

Faganel, A. (2010). QUALITY PERCEPTION GAP INSIDE THE HIGHER EDUCATION INSTITUTION. INTERNATIONAL JOURNAL OF ACADEMIC RESEARCH, Vol. 2. (No. 1.).

Gates, R. G., & Cooksey, W. R. (2003). Learning to manage and managing to learn. *Journal of Workplace Learning*, *Volume 10* (Number 1), pp. 5–14.

George Angelakis a, N. T. (2010). Adoption and benefits of management accounting practices: Evidence from Greece and Finland. Advances in Accounting, incorporating Advances in International Accounting, 87-96.

Hodgkinson, M. (2007). Quality management and enhancement processes in UK business schools: a review. *Quality Assurance in Education*, *Vol. 15* (No. 1, ), pp. 77-91.

Ijaz, A., & Awan, M. (2011). Journal of Quality and Technology Management, Volume VII, (Issue II,), Page 91 - 114.

Ijaz, A., & Awan, M. (2011). AN EMPIRICAL MODEL OF STUDENT SATISFACTION: CASE OF PAKISTANI PUBLIC SECTOR BUSINESS SCHOOLS. *Journal of Quality and Technology Management*, *Volume VII*, (Issue II,), Page 91 -114.

Ijaz, A., Irfan, S., Shahbaz, S., Awan, M., & Sabir, M. (2011). AN EMPIRICAL MODEL OF STUDENT SATISFACTION: CASE OF PAKISTANI PUBLIC SECTOR BUSINESS SCHOOLS. Journal of Quality and Technology Management, Volume VII (Issue II), Page 91 - 114.

Ishida, H. (1997). MBA education in Japan The experience of management education at the Graduate School of Business Administration,. *Journal of Management*, *Development*, *Vol. 16* (No. 3,), pp. 185-196.

Jagadeesh, R. (2010). Assuring quality in management education: the Indian context. *Quality Assurance in Education*, *Volume 8* (Number 3), pp. 110-119.

Koslowski, F. A. (2006). Quality and assessment in context: a brief review. *Quality Assurance in Education*, *Vol. 14* (No. 3,), pp. 277-288.

Koslowski, F. F. (2006). Quality and assessment in context: a brief review. *Quality Assurance in Education*, *Vol. 14* (No. 3), pp. 277-288.

Law, C. D. (2010). Quality assurance in post-secondary education Some common approaches. *Quality Assurance in Education*, *Vol. 18* (No. 1,), pp. 64-77.

Lomas, L. (2004). Embedding quality: the challenges for higher education. *Quality Assurance in Education*, *Volume 12* (Number 4), pp. 157-165.

Louw, L., Bosch, J. K., & Venter, D. J. (2001). Quality perceptions of MBA courses and required management competencies. *Quality Assurance in Education*, *Volume 9* (Number 2), pp. 72±79.

Narang, R. (2012). How do management students perceive the quality of education in public institutions? *Quality Assurance in Education*, *Vol. 20* (No. 4,), pp. 357-371.

Rababah, F. H. (2012). Management Accounting Change: ABC Adoption and Implementation. *Journal of Accounting and Auditing: Research & Practice*.

Robin Roslender a, S. J. (2003). In search of strategic management accounting: theoretical and field study perspectives. *Management Accounting Research*, 255–279.

Sleihat, N. (2012). An Exploratory Study of the Level of Sophistication of Management. *International Business Research*.

Sulaiman, A., & Mohezar, S. (2008). Quality in an MBA programme: students' perceptions. *International Journal of Management Education*, 7 (2).

Temtime, Z. T., Rebana, M. N., & Tenose, M. L. (2011). Challenges faced by graduate business education in Southern Africa Perceptions of MBA participants. (E. G. Limited, Ed.) *Quality Assurance in Education*, *Vol. 19* (No. 2,).

Temtime.Zelealem.T, M. N. (2011). Challenges faced by graduate business education in Southern Africa Perceptions of MBA participants. *Quality Assurance in Education*, *Vol. 19* (No. 2,), pp. 110-129.

UYAR, A. (2010). Cost and Management Accounting Practices: A Survey of Manufacturing Companies. *Eurasian Journal of Business and Economics*, 113-125.