

Isomorphic Process and Its Related Issue of Control and Accountability in Higher Education : A Case of AACSB Business Accreditation

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Assurance is an institutional basis for that organization's activities and products are credible. There encompassed with control and accountability. For higher education, accreditation is a vehicle of assurance and it becomes more important in global context. An example is AACBS business accreditation. Although AACSB is accreditation institution in U.S., over 570 business schools from the over 30 countries and regions have been accredited.

This paper introduces the concept of "isomorphism" emphasized by new institutionalism in order to explain the national and global expansion of AACSB business accreditation. AACSB business accreditation has coursed "institutional isomorphic process" in the organizational field of business schools, in the sense that schools adopt "similar" form or style of strategic management, faculty recruiting policy, and so-called outcome assessment for assurance of students' learning. The

type of this isomorphism is not only "mimetic" and "normative" but also "coercive" for the international business schools, because they compete to recruit faculty and students globally and therefore desire to acquire legitimacy as "high quality business school" in global environment.

Accreditation is also a vehicle to control higher education. AACSB business accreditation is a form of self-control by a private sector based on organized network of schools and their constituents. In this context, the basis for assurance of schools is maintenance for relationship to various constituents or stakeholders, including potential and current students as consumer. Discharge from accountability is critical to maintain the relation and protect the consumer. There is a contrast to underemphasis on consumer protection and overemphasis on accountability to government caused by intensive regulation to higher education in Japan.