

INTRAPRENEURIAL PROFILE AND ACTIONS OF ACCOUNTING COURSE ADMINISTRATORS IN THE WESTERN REGION OF PARANA

Silvana Anita Walter

Ph.D. in Administration by the Graduate Program in Administration at Pontifícia Universidade Católica do Paraná (PUCPR)
Address: Rua Paulo Zimmermann, nº 85, Edifício Bernhard, Apto. 302, Centro, Blumenau (SC) - CEP: 89.010-170
E-mail: silvanaanita.walter@gmail.com

Márcia Andréia Schneider

Specialist in Language, Literature and Education
Address: Rua Ulisses Siqueira de Lima, 150, Apto 202 Bloco B, Loteamento Ceniro Martins, São José/SC - CEP 88107-494
E-mail: marciadeia.schneider@gmail.com

Daniela Torres da Rocha

Master in Business Administration at Pontifícia Universidade Católica do Paraná – PUCPR
Address: Rua Imaculada Conceição, nº 1155, Bloco Acadêmico, 1º andar Sala 103 B, Prado Velho, Curitiba/PR CEP: 80215-901
E-mail: danitorres.rocha@gmail.com

Maria José Carvalho de Souza Domingues

Ph.D. in Production Engineering at Universidade Federal de Santa Catarina
Address: Rua Antônio da Veiga, nº 140, Victor Konder, Blumenau/SC CEP: 89010-971
E-mail: mjsd2008@gmail.com

Gérson Tontini

Post Doctorate in Business Administration at California State University
Professor at Universidade Regional de Blumenau – FURB
Address: Rua Antônio da Veiga, nº 140, Victor Konder, Blumenau/SC CEP: 89010-971
E-mail: gersontontini@gmail.com

Abstract

This article aims to identify and analyze the intrapreneurial actions, profile, and characteristics of the administrators for undergraduate courses of Accounting Sciences in the western region of Paraná. Thus, the research question was formulated: What are the intrapreneurial characteristics and the main actions of the Accounting course adminis-

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trators in the western region of Paraná? The method used was descriptive research in the form of a *survey* and, for data collection, a questionnaire, from Mastella (2005) and Dornelas (2003), adapted by Walter et al. (2007). Among the main results, it was found that the managers are men, mostly over 50 years of age, with the title of specialist or master, and whose principal tie is to the institution in which they operate. It was noted that most of the actions undertaken by the managers have demonstrated an internal bent, a fact that should be the object of reflection, once those actions considered of the greatest import by managers are often the least carried out. Therefore, little time dedicated to management, discrepancies between desired actions and those which are effectively carried out, and too much internal focus behind their actions are aspects which should be improved by the managers who were surveyed. All the respondents show intrapreneurial characteristics. There is a perceptible need for greater clarity in the dialogue between managers and their superiors for a greater alignment relative to the current performance of managers. It is also noted that issues such as reconciliation of teaching / management hours still requires improvement.

Keywords: University Administrators; Course Managers; Course Coordinators; Manager Profiles; Accounting.

1 INTRODUCTION

The university, as a complex and atypical organization, has undergone a process of restructuring and adaptation in the face of many challenges, highlighting the expansion of the higher education system, the increase in external control via assessments, the regulations resulting from the Guidelines and Bases Law (*Lei de Diretrizes e Bases - LDB*), the use of information and communication technology and the need for more efficient and effective management standards.

In institutions of higher education, these challenges and expectations are met by their principal directors, or as they are called today, administrators. These universities administrators, who are for the most part professors, are expected to keep their institution competitive in the face of internal and external environmental pressures, according to Grillo (1996), Marra and Melo (2003), Meyer Jr. (2000), Silva (2006), and Moraes and Silva (2003).

In the present context, when pondering the effects of the intrapreneurial profile and characteristics of these administrators on the quality of the degree programs, we considered it important to view this profile and the actions undertaken by the administrators of higher education institutions located in the state of Paraná, Brazil. This relevance is also due to the concern of the Coordinating Office for the Improvement of Higher Education Personnel (*Coordenação de Aperfeiçoamento de Pessoal de Nível Superior – CAPES*, part of the Education Ministry) and of the Brazilian government in general with the adequacy of educational processes. Thus, this paper presents the results of a survey conducted in seven institutions, one of which has three campuses and therefore three accounting cores administrators, located in the western region of Paraná, in order to identify the profile of the accounting course administrators of these institutions, the practice of their managerial function and their *intrapreneurial* characteristics, based on a data collection instrument proposed by Mastella (2005) and Dornelas (2003), adapted by Walter et al. (2007). The following research question was formulated: What are the intrapreneurial characteristics and the main actions of the accounting course administrators in the western region of Paraná?

2. COURSE ADMINISTRATORS OF INSTITUTIONS OF HIGHER LEARNING

The performance of the accounting program administrators is based on formally defined roles in the internal regulations of the institution. Therefore, the practice of the function is guided by a joint action among faculty, students and alumni, to ensure the development of skills and functions under the educational program of the course as well as the qualitative process of learning.

According to Moraes (2004), there are three requirements to hold the office of course administrator in a Brazilian higher learning institution: having an advanced degree (master or doctor) that meets the requirements of the Ministry of Education and Culture (MEC), working at the institution for at least 40 hours per week, so as to provide suitable dedication to the course, and teaching classes in the program they coordinate.

Grillo (1996), Marra and Melo (2003), Meyer Jr. (2000), Silva (2006), and Moraes and Silva (2003) reported that in most of the studied cases, there is no match between the technical training of teachers and management practices. This statement is justified by the fact that, in most cases, course administrators acquired

management skills through trial and error, that is, in practice.

The expected performance of the administrator, according to Smith (2006), corresponds to carrying out tasks defined by the institution. Therefore, within internal management, the important issue becomes how to achieve results and managerial skills, involving the capacity for mobilization, integration, and application of resources within the administrator's authority.

Grunow et al. (2005) define the basic tasks of accounting program administrators – who have the function of coordinating – as the design, along with other teachers, of all course activities that aim to develop the following competencies: (1) coordinating the activities of teaching, research and extension, and organizing the curriculum, with input from the faculty; (2) approving, within their competence, teaching plans and programs and curriculum changes, as well as proposal of measures to improve teaching, and the conditions for research and extension; (3) supervising the integration of the curriculum, guiding students, and deciding on appeals or manifestations from students on the matters of teaching materials and schoolwork; (4) monitoring and implementing the system for evaluating students and faculty and giving an opinion on the appointment and dismissal of teachers; (5) convening and presiding at faculty meetings and coordinating the work done by its members; (6) monitoring the attendance of teachers and supervising compliance with the school system and the fulfillment of teaching plans and other work plans; (7) evaluating the performance of the faculty according to proposals of the higher administration; (8) establishing, under the rules issued by the institution, studies and curricular adaptations, as well as deciding on transfer requests and acceptance of credits from other institutions; (9) presenting proposals for the acquisition of library materials and other necessary equipment for the proper development of studies, research and extension; (10) deciding on the organization and administration of laboratories and instructional materials, when these constitute an integral part of teaching and research; (11) presenting to the higher bodies of the institution reports on the activities of the course; (12) ensuring the regularity and quality of education provided by the course and periodically assessing the progress and results of research projects and plans to extend the course under their responsibility, and (13) complying with and enforcing the provisions of the general rules and the decisions of collegiate bodies, as well as performing other duties which, by their nature, fall under their competence or which are delegated to them by other bodies.

To summarize, it falls to the course administrator to try to fill the role of liaison between the faculty and students to fully achieve the teaching-learning process. Thus, it is his/her responsibility to enable the interaction between the student, knowledge, and the teacher, holding meetings that emphasize pedagogical discussions and collective reflections as their key support.

Through the entrepreneurial behavior of their administrators, organizations realize a revitalization of innovation, strategy, creativity and managerial development (Kuratko et al., 1993).

Meyer Jr. (2000) highlights the following as important characteristics of administrators: a vision of the future, mastery of technology, strategic vision, decision-making capacity, practice of empowerment, information management, and the act of endeavoring and participating. In this context, one can see the importance of personal characteristics relative to the behavior of administrators.

3. ENTREPRENEURSHIP

Boulton et al. (1984) reported in their literature review researchers who have indicated characteristics common to entrepreneurs, some of them being: Mill (1848), Weber (1917), Schumpeter (1934), Sutton (1954), Hartmann (1959), McClelland (1961), Davids (1963), Pickle (1964), Palmer (1971), Hornaday and Aboud (1971), Winter (1973), Borland (1974), Liles (1974), Gasse (1977), Timmons (1978), Sexton (1980), Welsh and White (1981), Dunkelberg and Cooper (1982).

However, the main concepts of the entrepreneur were theoretically developed by Schumpeter in 1911, considered in the literature as the person who best analyzed the entrepreneur and his insertion in the economy (Barbieri et al., 2003). According to Schumpeter (1982), the entrepreneur challenges the market, breaking the existing balance and taking advantage of opportunities to create new and different things. In the 1960s, behaviorists, studying the entrepreneur as a person, expanded the field of entrepreneurship. Another theory that is prominent in the area is that of McClelland (1972), which, based on psychological motivation, resulted in one of the few instruments for collecting data to measure the behavioral characteristics of entrepreneurs.

Timmons et al. (1977) point out that entrepreneurship is a quiet revolution that will be, for the twenty-first century, more than the Industrial Revolution was to the twentieth century. In Brazil, the movement toward entrepreneurship emerged in the early 1980s, among courses in business administration. The first experience

was that of Professor Ronald Degen in 1981, at the School of Business Administration of Getulio Vargas Foundation in São Paulo. Professor Degen created the discipline New Business (Novos Negócios), in the specialization course on management. In Degen's opinion (1989), the entrepreneur is responsible for the creation of new products and markets that offer advantages, such as higher efficiency and lower costs.

A differentiated approach to the term entrepreneurship – related to the creation of new companies (start-up entrepreneur) – intrapreneurship or corporate entrepreneurship – the focus of this study, is related, according to Dornelas (2003), to entrepreneurial activities developed in an existing organization. For Pinchot (1989) and Fillion (1999), what differentiates the intrapreneur from the entrepreneur is that the former acts entrepreneurially within an existing organization while the latter creates new organizations and businesses.

Pinchot (1989) defined intrapreneur as one who, without leaving the organization in which he/she operates, performs acts of creation and innovation typical of entrepreneurs. "Intrapreneurs are employees who have new initiatives in established organizations and make a material difference, they propose new and valuable ideas which they are capable of developing, in a favorable cultural environment" (Thompson, 2004, p. 246). The term intrapreneur, therefore, designates the corporate entrepreneur, a term that also applies to the administrators of accounting courses.

For many researchers, corporate entrepreneurs have practically the same characteristics as start-up entrepreneurs. Hornsby et al. (1993) states that, although many organizations do not assess the personalities of their employees, it is important to recognize their influence on innovation. The authors add that intrapreneurial behavior may arise through training and other intrapreneurial opportunities. For Walter et al. (2005), the intrapreneur has more proactive style that is visionary and flexible to change. In a theoretical study, these researchers identified that the need for support and the ability to teach others are just two characteristics of intrapreneurs.

According to Pinchot (1989), intrapreneurs are visionaries. They need to act, they are dedicated, set self-determined goals, set high internal standards, overcome mistakes and failures, manage risks, and have faith in their business.

Kuratko et al. (1990) found that intrapreneurs are motivated, but also need the support and recognition of the organization to act in an entrepreneurial manner. According to Dornelas (2003), the intrapreneur, upon identifying, developing, capturing, and scheduling new business opportunities, requires the organization to make changes in how resources are used, thus creating new business competencies and seeking, through these, new possibilities for positioning in the market, as well as a long-term commitment and creation of value for internal and external agents of the organization, creativity, motivation and conquest.

As the responsibility for the results of the educational and administrative development of undergraduate courses primarily rests with its administrators, they have a complex and decisive role in the quality of these courses. As such, this study presents a reflection on the characteristics of these intrapreneurial administrators, from the perspective of self-assessment and evaluation of higher learning institutions, as framed by Walter et al. (2005) in a study that adapted two questionnaires: that of Dornelas (2003), one of the few instruments that measures the intrapreneurial profile from a perspective of self-assessment and evaluation of the institution, and that Mastella (2005), for management performance diagnosis.

4. METHOD OF RESEARCH

To achieve the objectives proposed in this study, we used descriptive research as a method, of the survey type, which according to Gil (1999) describes a real and specific situation, that is, a particular respondent, in a specific location and situation. In this case, according to the same author, it is possible to analyze the data through comparisons and statistical tests on the differences between subgroups, as well as more sophisticated statistical analysis.

Descriptive research, according to Gil (1999), aims to describe the main characteristics of a given population or phenomenon, or to establish relationships between variables. One of its most significant characteristics is the use of standard techniques for data collection. In this study, we used two questionnaires as data collection instruments: the first, based on research by Walter et al. (2007), was answered by administrators of the surveyed institutions' accounting degree programs, and the second, modified from Walter et al. (2007), was answered by the immediate superiors of these administrators (general directors, center directors, deans, etc.).

The first questionnaire used to investigate the administrator profiles was divided into three distinct stages. In the first stage, we investigated issues related to the profile of the administrators, based on the Diagnostic Management of Administration Courses, from Mastella (2005). The second stage investigated the cha-

characteristics of intrapreneurial administrators by adapting the questionnaire of Dornelas (2003), already applied and validated in the study of Walter et al. al. (2005), which in turn investigated the profiles of the administrators of the business administration programs of 15 institutions belonging to the Santa Catarina Association of Educational Foundations (*Associação Catarinense das Fundações Educacionais - ACAFE*), located in Vale do Itajaí, Santa Catarina. The main actions of administrators were also investigated in the third stage of the questionnaire, through qualitative methods. According to Oliveira (2001), qualitative research can be used for studies aimed at analysis of attitudes, motivations, expectations and values.

The second questionnaire investigated the characteristics of intrapreneurial administrators based on the opinion of these administrators' immediate superiors. This questionnaire was modified from Walter et al. (2007), who adapted that of Dornelas (2003) to investigate the characteristics of intrapreneurial administrators in the opinion of the administrators themselves.

The sample group for this study consisted of administrators of undergraduate courses in accounting in the western region of Paraná. The study was directed toward nine administrators who were responsible for eleven accounting courses in six institutions, distributed throughout 11 campuses. The surveyed institutions were: Centro de Ensino Superior de Foz do Iguaçu – CESUFOZ (Foz do Iguaçu Higher Education Center), Faculdade de Ciência e Tecnologia – FACITEC (College of Science and Technology), Universidade Estadual do Oeste do Paraná – UNIOESTE (State University of Western Paraná), União Pan-Americana de Ensino – UNIPAN (Pan American Union of Education), Universidade Paranaense - UNIPAR (Paranaense University) and União Educacional de Cascavel – UNIVEL (Educational Union of Cascavel). The administrators' superiors consisted of seven central or general directors.

Prior to sending the questionnaires, telephone contact was made with the prospective respondents. After the first contact with the administrators and their superiors, the questionnaires were sent by e-mail. During the period in which data collection was conducted, new telephone contacts were established with the purpose of raising the response rate and, consequently, the quality of the research. In the end, a significant return was obtained, totaling 100% of the course administrators' questionnaires and 77.8% for superiors.

Analysis was performed on the data from the questionnaires answered by the course administrators through three distinct methods, one for each stage of the questionnaire. In the first stage, to reveal the current profile of these administrators, analysis was conducted of their characteristics, related to the frequency of certain aspects, such as age, sex, nomenclature used for the post of course administrator, degree held by the course administrator, time working as an administrator and as a teacher, frequency with which he or she performs certain actions that fall under his/her remit, decisions made by boards, and time period during which the business administration courses have existed.

In the second stage, which refers to the test of the intrapreneurial (or corporate entrepreneurial) profile, intrapreneurial characteristics were analyzed, according to the course administrators' self-assessment. The administrators were classified according to the score achieved on the test. Those obtaining between 90 and 119 points are considered, according to Dornelas (2003), as the holders of some intrapreneurial characteristics, and those who achieved 120 points, holders of characteristics that are common to intrapreneurs. This second phase was characterized as a self-assessment of the administrators of the characteristics gathered in five dimensions: a) commitment and determination, b) obsession with opportunities c) tolerance for risks, ambiguity and uncertainties, d) creativity, confidence, and ability to adapt, and e) motivation and ability to overcome - divided into three distinct blocks, distributed into columns: the first relating to the importance institutions attach to certain characteristics of administrators; the second to the performance that the institution expects; and the third to the current self-evaluation of the administrator's performance.

In the third stage, we analyzed the actions taken by the administrators and considered the most relevant by them. We categorized these actions into 13 dimensions through qualitative analysis and made graphical representation of them, according to frequency, and compared these with the results of the second stage of the questionnaire, that is, with the self-assessment.

We analyzed the questionnaire answered by the administrators' superiors on the evaluation of the intrapreneurial profile of the course administrators, in the same fashion as the second stage of the self-assessment questionnaire.

For the data treatment, we used a spreadsheet (Excel) and the SPSS statistical program. To cross-check the results obtained on the intrapreneurial characteristics of the surveyed course administrators

in the two research samples (administrators and their superiors), the Mann-Whitney U-test was applied, considered one of the most powerful nonparametric tests used as an alternative to the t-test for parametric statistics (Siegel, 1975). To analyze the internal consistency of the results for each dimension, we calculated Cronbach's alpha.

5. ANALYSES AND INTERPRETATION OF THE DATA

The data analysis is divided into three sections. The first refers to the course administrator profile, the second to the most important actions taken by these administrators, and the third to their intrapreneurial characteristics.

5.1 Profile of the accounting course manager

In this section, we present a description of the personal data, characteristics and activities of the administrators.

Regarding the age group, 11.1% are between 21 and 30 years of age, 11.1% are 31 to 40, 33.3% are 41 to 50 years, and 44.4% are 51 to 60 years of age. Regarding gender, 100% of the administrators are men. As for the nomenclature assigned to the position of these administrators, 11.1% of the institutions call them department head and 88.9% the course coordinator. Figure 1 presents the education of the accounting course administrators in the western region of Paraná.

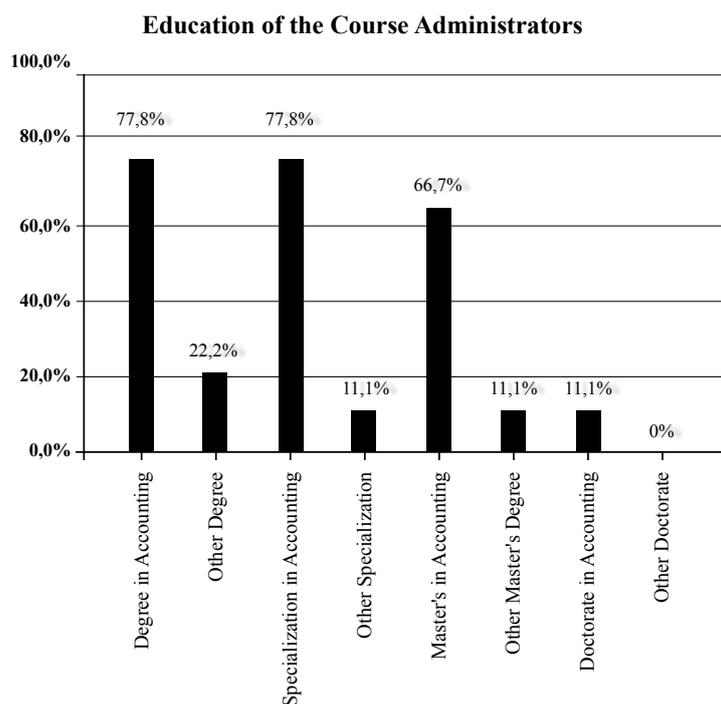


Chart 1 - Education of the course administrators

According to the data in Figure 1, the majority of surveyed course administrators hold degrees in the area in which they practice, which demonstrates alignment with MEC guidelines. The data shows that 67% of the administrators have master's degree in accounting and that only 11% have doctorate degree.

The period during which the administrators worked and the period which the course has existed are shown in Table 1.

Table 1 - Time period during which the administrator has worked and lifetime of the course

a) Acted as administrator earlier in other institutions		b) Acting as administrator in the current institution		c) Weekly hours devoted to the management of the course	
None	55.6%	Less than 1	33.3%	Up to 10 hours	0%
1 year	11.1%	1 year	0%	Up to 20 hours	66.7%
2 years	11.1%	2 years	22.2%	Up to 30 hours	22.2%
3 years	0%	3 years	22.2%	Up to 40 hours	11.1%
4 years	0%	4 years	11.1%	More than 40	0%
5 years	11.1%	5 years	0%	d) Lifetime of the course	
6 years	0%	6 years	0%		
7 years	0%	7 years	0%	Up to 5 years	22.2%
8 years	0%	8 years	0%	6 to 10 years	22.2%
9 years	0%	9 years	0%	11 to 20 years	11.1%
10 years	0%	10 years	0%	21 to 30 years	22.2%
More than 10	11.1%	More than 10	11.1%	31 to 40 years	22.2%
No Answer	0%	No Answer	0%	More than 40 years	0%

According to the first item in Table 1, 55.6% of administrators first took on administrative duties within the institution for which they are currently working, or had no previous experience as administrators. As for the time period during which they have worked as administrators in their current position, the second issue addressed in Table 1, 88.8% of them have been working less than five years, which contrasts with the 11.1% who have been working more than ten years.

Regarding the number of hours dedicated to course management, Table 1 shows that 66.7% of the administrators dedicate up to 20 hours a week. According to INEP policy, this data is alarming, and corroborates the studies by Marra and Mello (2003) and Kanan and Zanelli (2003) on the issue of the reconciliation of administrative activities with teaching activities. The short period dedicated to coordinating the course may adversely impact the results of management activities, since teaching and simultaneously, managing an undergraduate course, entails a heavy workload and can therefore hinder the relationship with faculty, staff, and superiors, in addition to impairing the workplace. It can also be seen that 44% of the surveyed courses are less than ten years old. Table 2 shows the activities of administrators as faculty members.

Table 2 - Activity of the administrator as a teacher

a) Time period working as a teacher during their career		b) Time period working as a teacher in their current institution		c) Weekly hours devoted to teaching	
Less than 1	0%	Less than 1	11.1%	Up to 10 hours	33.3%
1 year	0%	1 year	0%	Up to 20 hours	44.4%
2 years	0%	2 years	0%	Up to 30 hours	0%
3 years	11.1%	3 years	22.2%	Up to 40 hours	11.1%
4 years	11.1%	4 years	0%	More than 40	0%
5 years	0%	5 years	0%	Dedicated exclusively	11.1%
6 years	11.1%	6 years	11.1%	None	0%
7 years	0%	7 years	0%	d) Work as a teacher in another institution	
8 years	0%	8 years	0%		
9 years	0%	9 years	11.1%	No	55.6%
10 years	0%	10 years	0%	Yes	33.3%
More than 10	66.7%	More than 10	44.4%	No Answer	11.1%

For the first issue addressed in Table 2, 66.7% of administrators have extensive teaching experience, having worked as such for over ten years. In the second item, 66.7% of administrators have worked for more than ten years in their career and 44.4% spent this period in the institution with which are currently associated. The weekly workload devoted to teaching reached a maximum of 20 hours for 77.7% of the respondents. It can also be observed that 55.6% of the administrators practice as teachers exclusively at the institution where they hold an administrative position.

We also investigated the participation of the administrators in collegiate committees. As a result, we identified a high participation of students and teachers (100%), and coordinators (78%) within these groups, as well as a comparative participation of directors and employees (11%). This shows that the surveyed institutions are complying with MEC recommendations relative to the presence of a course committee that represents the various players within the institutional setting and that exercise administrative functions of directing and coordinating.

Table 3 shows the decisions taken by such committees.

Table 3 - Decisions taken by the course committee

Decisions taken by the course committees	
Decisions on program content	100%
Decisions on the types of educational assessments	100%
Decisions on extension activities	89%
Decisions regarding curriculum and curricular analysis	78%
Decisions on advertising the course in the market	78%
Decisions on partnerships with companies in the region	78%
Decisions on research activities	67%
Other decisions	56%
Decisions on recruitment of teachers	44%
Decisions concerning the financial management of the course	22%

Concerning the decisions taken by the course committee, a higher percentage of responses were verified relative to topics concerning the syllabus and types of educational assessments, meaning that the course committee has greater decision making power over educational issues in comparison to administrative matters.

Table 4 shows the frequency of actions executed by administrators.

Table 4 - Actions taken by the administrators of the accounting courses

Frequency of actions executed by the administrators of the Accounting course	Never (%)	Rarely (%)	Occasionally (%)	Often (%)	Always (%)	Weighted Mean	Mean	Classification
ACTIONS DIRECTED TOWARD THE MARKET								
Paying visits to companies to gain knowledge of the desired professional profile.	11.1%	11.1%	33.3%	44.4%	0%	2.11	2,37	7
Doing market research in order to respond adequately to demand.	11.1%	22.2%	33.3%	11.1%	11.1%	1.67		
Surveying the environment regarding competitors.	22.2%	22.2%	0%	33.3%	44.4%	3.00		
Organizing lectures and workshops with entrepreneurs in the region where they operate.	11.1%	22.2%	33.3%	11.1%	11.1%	1.67		
Accompanying students' entry in the labor market.	11,1%	0%	11,1%	33,3%	44,4%	3,00		
Represent the institution externally	11,1%	0%	11,1%	55,6%	22,2%	2,78		
Research and Extension								
Promoting outreach activities within the community.	0%	11,1%	11,1%	33,3%	44,4%	3,11	2,96	5
Involving their students in social actions within the community.	0%	11,1%	33,3%	44,4%	11,1%	2,55		
Stimulating the development of research in the institution.	0%	0%	22,2%	33,3%	44,4%	3,22		

Actions focused on students								
Supporting the students	0%	0%	0%	0%	100%	4,00	4,00	1
Actions focused on teachers								
Providing assistance to the teachers	0%	0%	0%	11,1%	89,9%	3,93	3,93	2
ACTIONS DIRECTED TOWARD THE EDUCATIONAL POLICY PROJECT								
Strategic planning of the course	0%	0%	0%	44,4%	55,6%	3,56	3,59	4
Preparing the institution's project	0%	0%	22,2%	11,1%	66,7%	3,45		
Monitoring the institution's project	0%	0%	0%	22,2%	77,8%	3,78		
ACTIONS DIRECTED TOWARD THE TRAINING OF TEACHERS								
Developing didactic and pedagogical activities	0%	0%	0%	33,3%	66,7%	3,67	2,94	6
Promoting pedagogical training for the course's teachers	0%	22,2%	33,3%	44,4%	0%	2,22		
MEETINGS								
Participating in meetings at the institution	0%	0%	11,1%	11,1%	77,8%	3,67	3,67	3

The questions concerning the actions of administrators, presented in Table 4, were subjected to the calculation of weighted average and grouped into seven dimensions: market-oriented actions, research and extension, students, teachers, educational policy planning activities, training of teachers, and meetings. Each dimension generated an average, and these averages were placed in order. The highest frequency of actions taken by the administrators is ordered as follows: actions focused on students, on teachers, meetings, program activities, teacher training, research and extension, and marketing. The most frequently taken action is in assistance to students, followed by assistance to teachers and monitoring the institution's educational policy project. As can be seen, these activities are associated with the duties of course administrators highlighted by Grunow et al. (2005), such as coordinating learning activities, deciding on manifestations from students, and assuring compliance with the rules of the institution.

This first section identified the profile of administrators in the western region of Paraná, which showed the extensive experience of administrators as teachers, the contrast between the administrators who have worked in the post for less than five years and have been working for over ten years, and the reduced hours that the administrators dedicate to the post. In the next section, the actions considered to be the most important by the administrators are presented.

5.2 Actions considered the most important by administrators

Figure 2 shows the actions that are considered the most important by administrators.

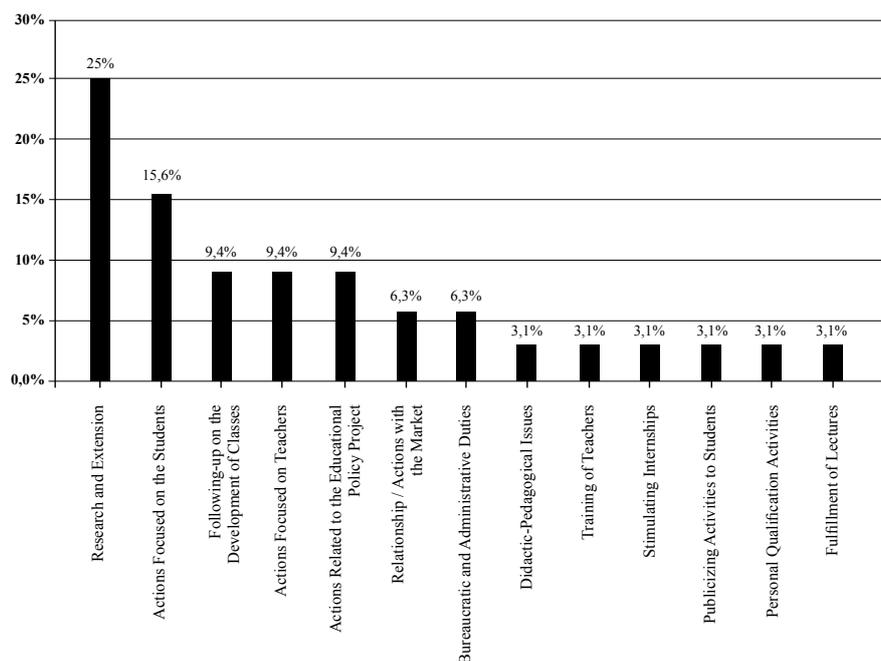


Chart 2 - Actions considered the most important by administrators

Figure 2 shows the actions taken by administrators and considered the most important, obtained by means of a subjective question described in the third stage of the questionnaire and grouped into 13 dimensions. The indices indicated in Figure 2 correspond to the number of actions cited in each dimension with respect to the total number of actions mentioned.

Contrasting the data in Figure 2 with the data in Table 4 indicates that the results coincide with the dimensions referring to the actions focused on students, most mentioned in the objective responses (Table 4) and in second place in the subjective responses (Chart 2); and actions focused on teachers, placed second in Table 4 and fourth in Figure 2. The dimension relative to actions aimed at research and extension was mentioned by administrators as the most important (Figure 2), but it only ranked fifth among the actions that administrators perform most (Table 4). In this sense, it can be observed that the administrators frequently participate more in coordinating than teaching, and less in activities involving research and extension (Grunow et al. 2005). This may be related to the fact that part of the surveyed institutions consist of colleges and university centers, and not full-fledged universities, so that the focus on research and extension within the institutions themselves is smaller.

In this section, the actions that are considered the most important by administrators were presented, and a comparison was made of these with the actions most often carried out by them and presented in the previous section. In the next section, the results on the intrapreneurial profile of the surveyed administrators is described and analyzed.

5.3 Intrapreneurial characteristics of administrators

In this section, we present an analysis on the intrapreneurial characteristics of the administrators. According to the results from the test of the profile of corporate entrepreneurs or intrapreneurs, from Dornelas (2003), the overall average achieved by administrators was 133.4 points, which based on that author's work allows one to classify the features found as common characteristics to the intrapreneurs, as they exceed 120 points. According to the normality test, the data presented were not normally distributed. Combining this result to the small sample size, the use of nonparametric statistic over a parametric one is indicated. We chose to use the U test of Mann-Whitney.

Table 5 presents the results of Mann-Whitney U test.

Table 5 - General analysis of the Mann-Whitney U-test

Variables	Sum of the ranks (administrators)	Sum of the ranks (superiors)	Discrepancies	Significance (two-tailed)	Priority by significance of the discrepancy
Commitment and determination					
Pro-active decision making	79.5	40.5	39	0.032	5
Tenacity / Obstinacy	84.5	35.5	49	0.013	2
Discipline and dedication	74.0	46.0	28	0.206	Not significant
Persistence in solving problems	74.0	46.0	28	0.206	Not significant
Willingness to sacrifice in order to achieve goals	80.0	40.0	40	0.046	8
Immersion in activities that they develop	68.0	52.0	16	0.605	Not significant
Obsession with opportunities					
Attempt to be aware of students' needs	79.0	41.0	38	0.054	Not significant
Driven by the market	65.0	55.0	10	0.901	Not significant
Obsession with creating value and satisfying students	79.5	40.5	39	0.060	Not significant
Tolerance for risk, ambiguity and uncertainty					
Ability to take calculated risks	83.0	37.0	46	0.013	2
Ability to mitigate risks	76.0	44.0	32	0.115	Not significant
Tolerance for uncertainty and lack of structure	52.5	52.5	0	1.00	Not significant
Tolerance for stress and conflict	67.0	53.0	14	0.619	Not significant
Ability to solve problems and integrate solutions	80.5	39.5	41	0.041	7

Creativity, self-confidence and ability to adapt					
Avoidance of being conventional, has an open-mind and is a thinker	80.5	39.5	41	0.037	6
<i>Do not settle for the status quo</i>	84.0	36.0	48	0.015	3
Have the ability to adapt to new situations	73.0	47.0	26	0.252	Not significant
Are not afraid to fail	76.0	44.0	32	0.134	Not significant
Have the ability to define concepts and detail ideas	70.0	50.0	20	0.428	Not significant
Motivation and capacity to overcome					
Are guided by goals and results	67,5	37,5	30	0,032	5
Are driven by the need for personal growth and to achieve the best results	64,0	41,0	23	0,113	Não-significante
Worry about status and power	55,0	50,0	5	0,740	Não-significante
Have self-confidence	68,5	36,5	32	0,026	4
Have knowledge (perception) of their strengths and weaknesses	60,0	45,0	15	0,293	Não-significante
Have a sense of humor	58,0	47,0	11	0,424	Não-significante
Take initiative	(71.5)	33.5	38	0.009	1
Have self-control	60.0	45.0	15	0.293	Not significant
Convey integrity and reliability	60.5	44.5	16	0.244	Not significant
Are patient and know how to listen	54.0	51.0	3	0.833	Not significant
Have the ability to build teams and work as a team	66.0	39.0	27	0.061	Not significant

In Table 5, one can see that the features present in most of the administrators' self-assessments were "tenacity/obstinacy", "do not settle for the status quo", and the "ability to take calculated risks". "Tenacity and stubbornness" are associated with dedication (Pinchot, 1989). "Do not settle for the status quo" also refers to the characteristic need for action (Pinchot, 1989). "The ability to take risks", indicates the ability to manage risks and to overcome mistakes and failures as they occur (Pinchot, 1989). In contrast, the characteristics that administrators felt were less present was "tolerance for uncertainty and lack of structure", which may indicate a difficulty to adapt in accordance with existing resources and the need for support (Kuratko et al., 1990; Walter et al., 2005).

However, the administrators' superiors indicated that being "driven by the market" was a more present characteristic, which relates to the identification of openings in the market for generating new opportunities (Schumpeter, 1982), and that the quality of "taking initiative" was the least present, which may again indicate the need for management support (Kuratko et al., 1990; Walter et al., 2005).

According to the Mann-Whitney U test, discrepancies that showed probabilities associated with the U statistic below 0.05 were considered significant and those above 0.05 were considered not statistically significant.

It can be observed in Table 5 that according to the Mann-Whitney test, in both independent samples surveyed (administrators and their superiors), the variables that showed statistically significant discrepancies were: "pro-activity in decision making", "tenacity/obstinacy", "willingness to sacrifice in order to achieve goals", "ability to take calculated risks", "ability to solve problems and integrate solutions", "avoid being conventional, has an open-mind, and is a thinker", "do not settle for the status quo", "are guided by goals and results", "have self-confidence", and "take initiative". It should also be noted that in all the variables mentioned, the performance assessed by the administrator was higher than what was expressed by his superior.

The variables highlighted in the previous paragraph were prioritized considering the level of statistical significance of the discrepancies between the two samples: the closer the probabilities associated with the U statistic are to zero, the higher the priority. This discrepancy reflects a misalignment between the strategic vision of the administrators and their superiors relative to current development of the variables being investigated. Therefore, the higher the priority highlighted in Table 5, the greater the misalignment between these views. As such, in order of priority, the strategic misalignment is the most critical for the following variables: "take initiative", "ability to take calculated risks", "do not settle for the status quo," "have self-confidence", "are guided by goals and results", "avoid being conventional, has an open mind and is a thinker", "are able to solve problems and integrate solutions", and "willingness to sacrifice to achieve goals".

With the intention of examining the internal consistency of the results of each dimension, we calculated Cronbach's alpha. This coefficient, widely used in the field of social studies (Hair Jr. et al., 2005; Malhotra, 2001; Pasquali, 2002), provides a measure of convergent validity for the construct, being that the closer the value is to 1.00, the lower the expectation of error and, consequently, the greater the reliability of the instrument. The results of Cronbach's alpha are shown in Table 6.

Table 6 - Cronbach's alpha

Scope	Cronbach's alpha
Commitment and determination	0.694
Obsession with opportunities	0.621
Tolerance for risk, ambiguity, and uncertainty	0.711
Creativity, self-confidence, and ability to adapt	0.876
Motivation and ability to overcome	0.788

In reference to Table 6, coefficients greater than 0.6 present an acceptable degree of fidelity, displaying the validity of the variables relative to the dimensions (Nunnally, 1967). Likewise, all the dimensions showed a coefficient greater than 0.6, with the exception of the dimension on "tolerance for risk, ambiguity, and uncertainty", which initially showed an alpha of 0.528, and after excluding the variable for the capacity to take calculated risks, increased to 0.711.

6. FINAL CONSIDERATIONS

This study, which aimed to identify and analyze the intrapreneurial profile and characteristics of undergraduate accounting course administrators from the western region of Paraná, confirmed the applicability of the research tools and methods used to achieve its goals.

Regarding the profile, 88.9% of the course administrators are coordinators, 44.4% are aged between 51 and 60 years, are all men, 77.8% have a specialization certification in accounting, and 66.7% have a master's in accounting, and their main employment is with the institution at which they work. The time period dedicated to management activities for 66.7% of the administrators is up to 20 hours a week, and 44.4% of administrators spend, up to 20 hours a week teaching, a fact that for Marra and Mello (2003), and Kanan and Zanelli (2003), raises concern regarding the reconciliation of activities due to the restricted amount of time dedicated to coordinating the program.

The actions taken by administrators, by order of frequency, are focused on students, teachers, meetings, educational program activities, research and extension, training of faculty members, and marketing. However, the actions considered most important by administrators are related to research and extension, focused on students, following-up on the development of classes, focused on teachers, related to the education program, relationship/actions with the market, and administrative and bureaucratic activities. The actions undertaken by most administrators are presented, in the majority, as directed toward internal actions, primarily the care of students and teachers, a fact that should be studied by the institution, as research and extension, for example, identified as the most important, could be prioritized more strongly. It can therefore be assumed that the small amount of time dedicated to coordinating the course is making more pro-active and relevant actions impossible from a pedagogical standpoint. However, comparing this data with the low hours dedicated to coordinating indicates this may be a factor negatively affecting the conduct of such activities.

As for the intrapreneurial characteristics mentioned by Dornelas (2003), the potential of administrators was demonstrated, given that in the self-assessment 100% of the respondents scored between 120 and 150 points, which indicates characteristics common to intrapreneurs or corporate entrepreneurs. However, there is potential to be exploited, given that the average for the administrators tallied to 133.4 points, below the maximum score, which is 150 points.

In regard to the discrepancy between the administrators' self-assessment and evaluation of their superiors as to the variables proposed in the intrapreneurial test profile by Dornelas (2003), the variables: "have initiative", "tenacity/obstinacy", "ability to take calculated risks", "does not conform with the status quo", "have

self-confidence", "pro-active in decision-making", "guided by goals and results", avoids being conventional, is open-minded, and a thinker", "ability to solve problems and integrate solutions", and "willingness to sacrifice in order to achieve the goals" presented major strategic misalignment.

There was a tendency for administrators to assign higher values to the variables in their self-assessment, leading to an elevation of the average ranking indicated by administrators that, overall, represented higher than those indicated by their superiors. Only the variable "tolerance for uncertainty and lack of structure" presented the same score in both evaluations, and no score given by the superiors was higher than the ones given by administrators. This result may show a tendency for overstatement by the administrators relative to their current performance.

In conclusion, we see the need for greater clarity in the dialogue between administrators and their superiors and for greater alignment relative to the current performance of administrators. We also note that issues such as the reconciliation of teaching/management hours still needs to be improved so that higher levels of professionalism can be achieved in university management.

Beyond the intrapreneurial profile and the efficient performance of the administrators, another crucial factor for the successful management of institutions and for improving the quality of education, as evidenced by Kuratko et al. (1990), is the general conditions provided by the institutions for the activities of their administrators, in terms of supporting initiatives, resources, and working conditions. The results show there are limitations to the actions of coordinators, which can hinder the realization of entrepreneurial actions or those they consider most important. In this sense, the role of the committees, boards and sponsors, as well as the existing rules in institutions of higher learning, can limit the scope of actions available to administrators.

Regarding the importance of this study, it provides further insight into the profile of intrapreneurial administrators of accounting courses, by applying the studies by Dornelas (2003), Mastella (2005), Walter et al. (2005) and Walter et al. (2007), enabling administrators to conduct a self-assessment and reflect on their management actions, and allows institutions to reflect on their administrators' profile and actions. The results of this study also enable institutions to reassess their processes so as to improve their managerial actions to become more effective, leading to possible improvements in the quality of education. These arguments are in line with Peleias (2006, p. 219), who says "the effective management of the college curriculum in accounting sciences allows the institute to form professionals who are able to face a dynamic and challenging reality."

We can conclude that, through the adaptation by Walter et al. (2005) and Walter et al. (2007) of two questionnaires – that of Dornelas (2003), one of the few instruments that measures the intrapreneurial profile, and that of Mastella (2005), on diagnostic management – as well as the modification of the questionnaire by Walter et al. (2007), based on Dornelas (2003) – to enable verifying the opinions of the administrators' superiors – it is possible to assess, in an innovative manner, the intrapreneurial profile and the actions of the accounting course administrators from the perspective of self-assessment and of the institution's evaluation.

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