

# BUILDING BRIDGES ON ACCOUNTING & FINANCE THROUGH INTERNATIONAL PARTNERSHIP

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## Abstract

Across the world, developing international partnerships enrich study at Universities and Polytechnics and it enables the international cooperation as the best way to promote sustainable development, complementing various programmes and initiatives between countries and Portuguese-speaking regions, which includes the International Programme for the Support of Research and Education through Mobility teacher and student International - Pro-Mobility International, Notice CAPES / AULP n° 033/2011 of CAPES of Ministry of Education of Brazil. Indeed, this research is supported in a strong partnership between four Higher Education Institutions (HEI), such as: Polytechnic Institute of Guarda and Beira Interior University (Portugal), Presbyterian Mackenzie University (Brazil) and Mindelo University (Cabo Verde). This is an innovative project that joins students and professors from HEI to build an international partnership. In this particularly case, the establishment of alliances that represents the of students and professors interests in promoting good practices of corporate governance and accountability in developed and emerging countries. Thus, the development of networks connected to mobility and research projects are an effective tool to outline a policy of scientific development, with the respective transfer of knowledge to the company.

The methodology of the research will be based on collecting and reviewing accessible information about higher degree study programmes in Portugal, Brazil and Cabo Verde, in particularly,

- (1) the curriculum design and skills and knowledge;
- (2) the integrated timetable and each syllabus; and
- (3) the definition of outcomes and results.

The data will be collected from the websites of each HEI to understand the design of the courses to assess the skills and experience to prepare students to competitive job market. This network was design to encourage students to focus on practical experience of the business and ensure the entrepreneurship of their applied project and professional practices. The main results show that the importance on a partnership of the common language, ie, Portuguese. Another result is the scientific area of study based on the international accounting standards promoted by International Accounting Standards Board (IASB) then students and professors increase the knowledge and competences in this scientific area. At the same time, the distinctiveness and quality of research will engage several students to actively promote a new range of opportunities for their future life. Also, the research developed by professor's focus on the accounting and management degrees as a new trend to education and globalization. Working with an international network of experts and IES lies beyond the scope of this research, but are undoubtedly important and deserves future attention.

Keywords: Accounting, Curriculum design, International Partnership, Higher education, Portugal.

## 1 INTRODUCTION

This research presents an international partnership between four Higher Education Institutions (HEI) in several countries and promoted by different entities that use the cooperative strategy to gain access to additional resources and enhance new scientific, professional and technical possibilities that increases educational activities for students and professors [1]. These issues raised above are focus on the international strategy [2; 3; 4] that this empirical analysis will present and it is based on the definition of school and community partnership "is a two-way process of relationship in which members of the school and communities share common values, aspirations, beliefs, responsibilities, obligations and develop mutual respect, understanding and ways of working together to ensure effective management, instructional practices and improvement in students' learning outcomes." [5]

Across the world, developing international partnerships enrich study at Universities and Polytechnics and it enables the international cooperation as the best way to promote sustainable development, complementing various programmes and initiatives between countries [6]. As the literature review proves, such as: ref. [7; 8; 9; 10; 11; 12; 13; 14; 15], international partnership is one of the most critical cooperative strategies that HEI has to promote in the sense to achieve more positive working environment which includes opportunities for career development, work-life balance, flexibility to new works and careers for students and professors. All these require more leadership and more flexible structures to ensure more valuable opportunities and new channels of communication that it will build new bridges of partnership.

Due to the fact that usually this process for celebrating the international partnership are complex, could be frustrate due to several difficulties of the institutional relationship, demands a consolidate research project based on the key-activities of each HEI, then to maximize the willing to contribute and to improve the benefits for the success of the international partnership [15], it is very important that the language should be common between all the partners. Then, the motivation and the emphasis are in the project itself and everybody answers rapidly because all the participants are well prepare to learn and to be able to taking new responsibilities. For all these reasons, the development of international partnerships between Portuguese-speaking regions is closely related with the recognition of common interests and “when any kind of co-operation is successful, it is because the participants become indifferent to differences” [16: 4].

So, this international partnership is based on the International Programme for the Support of Research and Education through Mobility teacher and student International - Pro-Mobility International, Notice CAPES / AULP nº 033/2011 of CAPES of Ministry of Education of Brazil [17]. The *Coordenação de Aperfeiçoamento de Pessoal de Nível Superior* (in Portuguese CAPES) or Coordination of Improvement of Higher Education Human Resources is a Foundation of the Brazilian Ministry of Education that plays a key role for expanding and consolidating, *stricto sensu*, master and doctorate programmes in all states of the Brazil Federation. The partnership model can be seen in the framework of the CAPES activities that are separate by lines of action and each one is developed by structured set of programmes, such as: evaluation of graduate programmes; access and dissemination of scientific literature; human resources Investments on training of high level features in Brazil and abroad; promotion of teachers for basic education in the classroom and distance formats; and promotion of international scientific cooperation. CAPES has been instrumental to the successes achieved by the national system of postgraduate, both in respect of its consolidation and construction of changes that advancement knowledge and demands of society. The evaluation system is a continuously developed and an instrument for the university community in the pursuit of a standard of academic excellence for masters and doctorates national. The assessment results are the basis for the formulation of policies in the field of postgraduate as well as for the design of actions for development, such as: scholarships, financial aid and promotion of international scientific cooperation [18].

Indeed, this research is supported in a strong partnership between four HEI, all of them based on the Association of the Universities of Portuguese Language (in Portuguese AULP) that aims to promote multilateral cooperation between universities in the Portuguese speaking countries and multiplies efforts to strengthen bridges and promote joint actions among its members. It has been founded in 1986 and operates for the recognition of the importance and under that of people who speak Portuguese and, especially, doing research and develop higher education activist to the society [19]. One of priorities of the development of the AULP has been pointed to the strengthening of its relations with the Association of Community of Portuguese Language Countries (in Portuguese CPLP) which is Advisory Observer an then it could offer the information in some subject areas and assume the role of scientific advice whenever the CPLP calls [20]. The main challenges facing the AULP relate to the dynamics of the universities in the Portuguese language network in order to appreciate the various cultures, approximate the scientific dynamics, increase exchanges in education and scientific research, consolidate strategic partnerships and expand the role of the Portuguese language as a qualified animator of this community.

In this especial environment, it has been built a new bridge of international partnership involving education and the practical implication and considerable scale of diversity involvement amongst students and professors. This bridge starts with proposal of the *Presbyterian Mackenzie University* as a Brazilian HEI that belongs to the private system, oriented to contribute to the Brazilian society development. Mackenzie University has this main goal, since its foundation, when received slave children to study at the American School and deployed rooms mixed class, with men and women

studying together. Thus, this spirit of inclusion and innovation follows us throughout 143 years. In order to develop this network, it is necessary, above all, that Mackenzie University remain focus and promote the accountability, with the goal of financial sustainability of all these projects. Without a doubt, the Mackenzie University strives to be ahead in actions and engages with changes in society. In the statutory regimen of the Mackenzie University is governed by the philanthropic concern as a Higher Education Institution, which has focused the integral formation of the student in encouraging education, sports and culture [21].

Other partner of this international partnership is the *Polytechnic Institute of Guarda* (hereinafter referred to as IPG). IPG belongs to the public system and subsystem of Polytechnic and it is oriented to student's education and research activities, services to the community and cultural, scientific and technical exchange. It was founded by the Portuguese Government by the Decree 303/80, of 16th August. However, the statutory regimen has been only recognized by the Portuguese Government in 1985. In 1986, the Education Higher School starts its activities and one year later begins the Technology and Business Management Higher School. In 1999, in another city called Seia, starts the Tourism and Telecommunications Higher School. And, in 2001, the last school to be integrated was the Health Higher School [22].

Another partner of this international partnership is the Beira Interior University (hereinafter referred to as UBI). UBI is a Portuguese HEI that belongs to the public system and university subsystem and it is oriented to the internationalization, but UBI goes not only through its scientific competitiveness, the publication of articles in the most competitive scientific spaces, as the ones from the United States of America and the North Europe, but also through the capture of foreign students, who come from the most diverse points of the globe, and by the creation of international partnerships, in the teaching and investigation areas. In the future, UBI will be able to organize the second and the third cycles in partnership with national and international institutions of acknowledged merit, as well as offering a set of post-graduation courses in foreign language [23]. Although, in 1973, it is important to remember that UBI starts as the Polytechnic Institute of Covilhã. This city was known as the "Portuguese Manchester" due to its textile industry tradition, dynamics and quality, but the economic and financial crisis, in the last decade, drops this industry in the international markets and shows serious weaknesses, which later led to their closure, having disastrous social and economic consequences for the local development.

The last partner of this international partnership is Mindelo University, located in *Cabo Verde* island [24]. This *Cabo Verde* HEI belongs to the public system and it is oriented to be recognized as a current university, for its innovative character and professional competence entrepreneur, for contribution to the applied demands of society and the productive sector research, and the impact of their actions extension developed in Cape Verdean society. Also, the mission is to implement a project which provides access to all Cape Verdeans to education-training, providing quality education, fostering and developing research, promoting relevant activities of community outreach, contributing to the full development of the citizen, based upon an entrepreneurial culture [25].

Therefore, this is an innovative project that joins students and professors from HEI to build an international partnership with Portuguese language in common. Although, others have research networks with several countries and languages, such as: ref. 26 between Brazil and United Kingdom and English language. Furthermore, this partnership establish alliances that represents the interests of students and professors but with the aim to promote good practices of corporate governance and accountability in developed and emerging countries. Thus, the development of the partnership is connected to mobility and research projects that are an effective tool to outline a policy of scientific development, with the respective transfer of knowledge to the firms [27; 28]. In this research, the authors analysed both influence of the Portuguese polytechnic and university institutions in which can award the *licenciado* and *mestre* degrees. At the same time, only in Portuguese universities is awarding the *doutor* degree. Then, the partnership involves the UBI oriented to the fundamental research. Another detail is the IPG Master degree has a professional nature.

The first part of the research presents a comparative synopsis of the partners of the international partnership, at the same time, it will be based on literature review, focus on the critical dimensions presented: curricula, research, faculty and staff hiring, development and rewards, education activities, student opportunities, outreach and service and institutional mission, structure and planning. The second part of the research focus on the methodology used to discuss the internationalization of the degrees in higher education institutions involved on the network. The third part of the research discusses the results as bridges built on the accounting and finance are that aim to promote the

Higher Education according to legitimacy of new public management and to reduce its political cost through international partnerships and helping the development of countries.

## 2 METHODOLOGY

The methodology of the research will be based on collecting and reviewing public available information about HEI in Portugal, Brazil and *Cabo Verde* [29; 30; 31]. The data will be collected from the web-sites of each HEI: Polytechnic Institute of Guarda and Beira Interior University (Portugal), Presbyterian Mackenzie University (Brazil) and Mindelo University (Cabo Verde) to understand the design of the courses and to assess the skills and experience that prepare the students to competitive job market [32]. This international partnership was design to encourage students and professors to focus on professional and education experiences and to promote good practices of corporate governance and accountability in developed and emerging countries.

Also important to this research methodology are the conclusions of ref. [33] that justify the collaboration strategy that must be promoted by HEI. Indeed, it should be given (1) more attention to multiple levels of analysis and the interactions among students and professors, (2) more careful measurement of impacts as opposed to outputs, (3) more studies on “malpractice” and “good practice” in collaboration (4) increased attention to students and professors’ motives and the social psychology of collaborative team [34].

In this sense, this is a descriptive paper and it has limitations as consequence of its real nature and to the fact that it is a secondary data based research and a largely conceptual one. Consequently, further research should be made because this is the first empirical test to try to show preliminary findings that will promote the need for more attention to expand the base of knowledge.

## 3 RESULTS

The main results show the importance of this international partnership based on a common language, ie, Portuguese. Due to the fact that, actually, new silks and knowledge are based in the English language [35], then other language countries must create the necessary conditions for the strong reaffirmation of the Portuguese as a technology language in the context of the knowledge society. Otherwise, the central point of the industrial development could be strongly affected. Indeed, the promotion of effective international partnership could center universities and polytechnics with Portuguese as common language as important centers of development of research and development and then increase the industrial property.

In addition, policy makers, managers, public entities and communities should invest in the development of Portuguese language skills from which they directly benefit. But, at the same time, these findings also suggest that greater difficulties and large disadvantages will be in the markets in order to make business. Public debate about which languages are important to learn, is very far from the world culture heritage and then the higher education system must enable access to those who may need these skills, but the business purposes must be more consistent to improve trade all over the world. The authors agree with [35], “even when others have a high level of proficiency in English, this does not mean that their languages can be ignored”. So, it could be create a documentation center, which includes the largest database in the world of Portuguese patents as support of cooperation initiatives, restructuring and maximizing their results.

Another result of this research is the scientific area of international partnership based on the international accounting standards promoted by International Accounting Standards Board (IASB), then students and professors increase the knowledge and competences in this scientific area. Accounting factors have been weighted, because Governments, HEI, private and public sector firms requires more investments in this area to develop strong relationships for diplomatic, strategic and educational purposes. For this last reason, it is necessary to make comparative analysis of the curriculum design of each degree in Polytechnic Institute of Guarda (Portugal) as representation of Table 1, Beira Interior University (Portugal) as representation of Table 2, Presbyterian Mackenzie University (Brazil) as representation of Table 3 and Mindelo University (Cabo Verde) as representation of Table 4.

TABLE 1. Distribution of courses of the Accounting Degree of Polytechnic Institute of Guarda

Undergraduate Degree	Semester	Lecture Time	Undergraduate Degree	Semester	Lecture Time	Undergraduate Degree	Semester	Lecture Time
<b>1st Year</b>			<b>2nd Year</b>			<b>3rd Year</b>		
Financial Accounting I	1	6	Company and Labour Law	1	4	Ethics and Professional Deontology	1	2
Mathematics for Social Sciences	1	6	Financial Mathematics	1	5	Taxation II	1	5
Fundamentals of Economics I	1	4	Corporate Finance I	1	4	Auditing II	1	5
Organization and Management	1	3	Management Accounting I	1	6	Advanced Financial Accounting	1	5
Option I - Fundamentals of Informatics	1	4	Statistics	1	5	Sectorial Accounting and Corporate Finance	1	4
Option I - Foreign Language I	1	4				Budgets and Strategic Management	1	5
Financial Accounting II	2	6	Corporate Accounting	2	5	Appraisal and Scheduling of Investment	2	4
Business Administration	2	4	Fiscal Law and Taxation I	2	5	Corporate Accounting and Law	2	5
General Theory of Law and Legal Obligations	2	4	Management Accounting II	2	6	Internship/Project	2	1
Accounting Report	2	4	Taxation I	2	5			
Fundamentals of Economics II	2	4	Statistics for Social Science	2	5			
Option II - Information Technology	2	4	Corporate Finance II	1	4			
Option II - Foreign Language II	2	4	Auditing I	2	5			
<b>Total</b>		<b>57</b>	<b>Total</b>		<b>59</b>	<b>Total</b>		<b>36</b>

Source: Adaptation of [22].

*Polytechnic Institute of Guarda.* Table 1 presents the accounting degree that it has a total of 170 ECTS required and 10 ECTS of science electives to obtain a degree or diploma. The credits are distributed by different scientific areas, specifically: Accounting and Finance (CF) with 127 credits required (representing 70.0% of total), Economics (Eco) with 12 compulsory credits (representing 7.0% of total), Law (D) with 10 compulsory credits representing 5.5% of total), Informatics (INF) with 10 elective credits (representing 5.5% of total) or Languages and Cultures with 10 elective credits (representing 5.5% of total), Commercial and Administrative (CA) with 7 compulsory credits (representing 4.0% of total), Mathematical Analysis (MA) with 7 compulsory credits (representing 4.0% of total) and Statistics (EST) with 7 compulsory credits (representing 4.0% of total).

TABLE 2. Distribution of courses of the Management Degree of Beira Interior University

Undergraduate Degree	Semester	Undergraduate Degree	Semester	Undergraduate Degree	Semester
<b>1st Year</b>		<b>2nd Year</b>		<b>3rd Year</b>	
Mathematics I	1	Operational Research	1	Management Control	1
Financial Accounting I	1	Marketing I	1	Entrepreneurship	1
Business Law	1	Management Accounting	1	Production management	1
Organization and Business Management	1	Statistics and Probabilities	1	Corporate Finance I	1
Macroeconomics I	1	Human Resource Management II	1	Option II (3/1)	1
Mathematics II	2	Statistics applied to business	2	Taxation	2
Financial Accounting II	2	Marketing II	2	Corporate Finance II	2
Informatics applied to business	2	Business strategy	2	Option III (3/2)	2
Microeconomics I	2	Financial Calculus	2		
Human Resources Management I	2	Option I (2/2)	2		
<b>Total</b>		<b>Total</b>		<b>Total</b>	

Source: Adaptation of [23].

*Beira Interior University.* Table 2 shows the management degree with 6 semesters and 28 different courses with a distribution by the main scientific area, in business, 29% of the total of courses or 8 courses, 18% of the total or 5 courses in accounting, 11% of the total or 3 courses in mathematics and elective courses, 7% of the total or 2 courses in statistics, finance, law and economics and 3% of the total or 1 course in informatics. These elective courses could be option (2/2): Portuguese Economy, Information Management, Sales Promotion and Advertisement and Quality Management; option (3/1): tax law, applied English, Logistics and Negotiation; option (3/2): Integrated training in Accountancy or in Management and Business project.

TABLE 3. Distribution of courses of the Sciences of Accounting Degree from Mackenzie University

Undergraduate Degree	Semester	Lecture Time	Undergraduate Degree	Semester	Lecture Time	Undergraduate Degree	Semester	Lecture Time	Undergraduate Degree	Semester	Lecture Time
1st Year			2nd Year			3rd Year			4rd Year		
Introduction to Accounting	1	4	Managerial Accounting I	1	4	Managerial Accounting III	1	4	Interdisciplinary work I	1	2
Mathematics I	1	4	Mathematics III	1	4	Inferential Statistics	1	4	Braslian Economy	1	4
Microeconomics	1	4	Logic and Phylsologia	1	4	Corporate Finance I	1	4	Corporate Finance III	1	4
Basic Theory of Management I	1	4	Tax Law	1	4	Financial Statements Analysis	1	4	Advanced Financial Accounting	1	4
Ethics and Citizenship I	1	2	Financial Accounting I	1	4	Financial Accounting III	1	4	Strategic Planning	1	4
Communication and Expresion	1	4	Logitics and Operational Management	1	4	Accounting Theory I	1	4	Firm Valuation	1	4
Law Institutions	1	4	Global Economy	1	2	Capital Financial Markets	1	4	Public Accounting	1	4
Scientific Research Methodology I	1	2	Tax Accounting I	1	4				Control II	1	4
Introduction to Accounting II	2	4	Managerial Accounting II	2	4	Auditing	2	4	Interdisciplinary work II	2	2
Mathematics II	2	4	Descriptive Statistics	2	4	Multivariate Statistics	2	4	Accounting for Specific Activities	2	4
Macroeconomics	2	4	Business Information System	2	4	Corporate Finance II	2	4	Advanced Managerial Accounting	2	4
Contemporary Administration Theory	2	4	Commercial Law	2	4	Accounting for Financial Institutions	2	4	Professional Ethics for Accountants	2	2
Ethics and Citizenship II	2	2	Financial Accounting I	2	4	Financial Accounting IV	2	4	Accounting Control	2	4
Sociology of Organization	2	4	Financial Mathematics	2	4	Scientific Research Methodology II	2	4	Corporate Behaviour	2	4
Social and Labour Law	2	4	Tax Accounting II	2	4	Control I	2	4			
Tax and Accounting Process	2	4				Accounting Theory II	2	4			
<b>Total</b>		<b>58</b>	<b>Total</b>		<b>58</b>	<b>Total</b>		<b>60</b>	<b>Total</b>		<b>50</b>

Source: Adaptation of [21].

Mackenzie *University* Table 3 shows the accounting degree with 8 semesters and 49 different courses with a distribution by the main scientific area, in accounting, 24,5% of the total of courses or 12 courses, 16,3% of the total or 8 courses in finance, 14,7% of the total or 7 courses in business, 8,2% of the total or 4 courses in Seminars due to the importance of exchange experiences, informatics and internship, both with 6,1% of the total or 3 courses and all the other (economics, law, mathematics, statistics and foreign languages) with 2 courses or 4,1% of the total.

TABLE 4. Distribution of courses of the Accounting and Finance Degree from Mindelo University

Undergraduate Degree	Semester	Undergraduate Degree	Semester	Undergraduate Degree	Semester	Undergraduate Degree	Semester
1st Year		2nd Year		3rd Year		4rd Year	
Mathematics I	1	Introduction to Statistics	1	Management Accounting III	1	Corporate Finance	1
Financial Accounting I	1	Entrepreneurship and Business Innovation	1	Financial Analysis	1	Financial Markets	1
Information Communication Technologies	1	Management Accounting I	1	Introduction to Audit	1	Seminars III	1
Organization and Business Management	1	Financial Accounting III	1	Information systems and DBM	1	Final Work: Methodology	1
Microeconomics	1	English I	1	Taxation	1	Investment Projects	1
Introduction to Scientific Research	1	Human Resource Management	1	Corporate Business Simulation I	1		
				Seminars I	1		
Mathematics II	2	Applied Statistics	2	Planning and Management Control	2	Business Simulation	2
Financial Accounting II	2	Commercial Management and Marketing	2	Financial Management	2	Professional Internship / Final Project	2
Applied Informatics	2	Management Accounting II	2	Financial Audit	2	Accounting and Finance Seminars	2
Business Law	2	Financial Calculus	2	Financial Management	2	Final Work: Development	2
Macroeconomics	2	English II	2	Internship II	2		
Introduction to Entrepreneurship	2	Internship I	2				

Source: Adaptation of [24].

*Mindelo University* has a new accounting and finance degree. This degree will answer to requests from employers demanding from Human Resources Market, professionals within the field of Accounting, Business and Finance, in general, and in the field of Accounting with special knowledge and skills to allow being Chartered Accountant. This degree is supported on a curriculum presents on table 4 that seeks to acquire aptitude for solving real problems and the current national context and international, assigns responsibilities to its students enabling them to exercise managerial, advisory management, coordination of accounting departments, administrative or commercial entity with any business or public structure as well as consultants and consultants or providing investment financial services. Table 4 shows a degree with 8 semesters and 49 different courses with a distribution by the main scientific area, in accounting, 24,5% of the total of courses or 12 courses, 16,3% of the total or 8 courses in finance, 14,7% of the total or 7 courses in business, 8,2% of the total or 4 courses in Seminars due to the importance of exchange experiences, informatics and internship, both with 6,1%

of the total or 3 courses and all the other (economics, law, mathematics, statistics and foreign languages) with 2 courses or 4,1% of the total.

At the same time, the distinctiveness and quality of research will engage several students to actively promote a new range of opportunities for their future life. All tables show the need of each student of different HEI to prove certain elective course to achieve the recognition of the course for registration of each graduate. Also, the research developed by professor's focus on the accounting and management degrees as a new trend to education and globalization. Working with an international network of experts and each HEI lies beyond the scope of this research, but are undoubtedly important and deserves future attention.

The basic characteristics of HEI are: diversified system (polytechnic versus university), geographic dispersion (all over the world: Portugal, Brazil and Cabo Verde) and differentiation of legal status (private versus public). The comparability of the each degree allows integrating each course from each HEI as similar, but at the same as different, due to regional details. The Portuguese higher education presents three different levels: the undergraduate degrees (*licenciado*) have six semesters and some of them with a professional experience period. The postgraduate level appears the *mestre* degree and the *doutor* degree. The Master degree has four semesters with a curricular part and the preparation and public discussion of an original dissertation or professional experience period. The doctoral degree has six semesters with a curricular part and the preparation and public discussion of an original dissertation.

The Brazilian higher education allows three different levels: the undergraduate degrees (bacharelato) have eight semesters and some of them with a professional experience period. The postgraduate level appears the *mestre* degree and the *doutor* degree. The Master degree has four semesters with a curricular part and the preparation and public discussion of an original dissertation or professional experience period. The doctoral degree has six semesters with a curricular part and the preparation and public discussion of an original dissertation.

So, the Decree-Law 22/2012 of the *Cabo Verde* Government [36] defines that the higher education could be separate in three different levels: the undergraduate degrees (*licenciado*) have eight semesters and some of them with a professional experience period. The postgraduate level appears the *mestre* degree and the *doutor* degree. The Master degree has three or four semesters with a curricular part and the preparation and public discussion of an original dissertation. The doctoral degree demands the preparation and the public discussion of an original dissertation.

The findings are consistent with the importance of the partnership of the network of HEI, knowing that the level of development of the HEI influence the sustainability that depends significantly on the active engagement of leaders in promoting sustainable practices as central to the scope and mission of their fields. As a result, currently, the need to cooperate and to innovate requires large amount of time to face up deeply attitudes, beliefs and standards of living and working. Further, knows that it is all related with social, economic, cultural and ecological changes which in the long term threaten the survival of the Higher Education Institutions.

## 4 CONCLUSIONS

The findings of this research could provide a cautionary message to HEI that this international partnership can offer new opportunities for students and professors but it must review all the critical aspects of their activities and needs to identify the necessary actions for the effective and greater competitive advantage of this exchange. Instead of studying only in one HEI, this exchange will promote new learning and the assessment of life with more sustainable development, because it strengthening local economies and then the public expenditure will be compensate by the integration in other practical experiences of the business that ensures the entrepreneurship of their applied project and professional practices.

More recently, the strategy of higher education system is focus on the international partnership with conjoin efforts of small and large HEI, all over the world, which increased the job opportunities for students, as well as, research and network for professors. So, students of higher education institutions could enjoy this new opportunity of education, balanced with a high-quality environment in another HEI to research, study and develop new skills and knowledge.

As final discussion, the authors aim that this network of partnership should be transformed in a large-scale of opportunities looking after all its members for a better place to live and enjoy and proactively

work on the effects of the business on this large society. The authors still wait for the approval of this Project. But, the emerging alternatives to research start to grow as a global corporate citizenship and stakeholder management practices. For further research, the authors know that it has been and it will be a long way, but stop waiting is not the solution...

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