ABSTRACT

In Finland, entrepreneurship education has long been included in the national core curriculum. In order to achieve the societal goals of entrepreneurship education, teachers need to know these goals and act accordingly. Therefore, we wanted to study teachers’ reflections on entrepreneurship education. The preliminary data was collected at the beginning of the project from twenty-nine (29) teachers at basic, upper secondary and vocational secondary education levels in 2008. They were asked how they realize entrepreneurship education in practice. The analysis of the qualitative data was coded through content typing. The main results indicate teachers’ reflections, and as a consequence, their learning about entrepreneurship education is in process although it is still too limited thinking about strengthening entrepreneurship and entrepreneurship education in societies.

Keywords: entrepreneurship, entrepreneurship education, teachers’ reflection, teachers’ learning

INTRODUCTION
The strategy of the European Union highlights the importance of the development of entrepreneurial culture by fostering the right mindset, entrepreneurship skills and awareness of career opportunities (Commission of the European Communities 2006). Finland in particular has extensively promoted entrepreneurship education mainstreaming at all education levels. This process has been supported administratively. For example, The Ministry of Education announced an initiative entitled The Clarification and the Action Program of Entrepreneurship Education in 2004. In line, entrepreneurship education has a certain role in the national core curricula at all education levels. Since teachers are the key factors in promoting it, we stress their point of view as promoters. However, there is a lack of relevant studies in this context. Moreover, there is a lack of tools which could enhance teachers’ development as entrepreneurship educators. The interest in successful entrepreneurship education is great, and expectations run high. As this study has been conducted to serve as a basis for the future development of a measurement system for entrepreneurship education activities, we are starting from the actor – the teacher as an entrepreneurship educator – and the teacher’s reflections on entrepreneurship education, focusing especially on the vision, practice, motivation and understanding. This will give a basis to analyze teachers’ learning on entrepreneurship education.

CONCEPTS AND THEORETICAL BACKGROUND

Teachers’ learning processes: As the target of this paper is to present the teacher’s role as an entrepreneurship educator and present teachers’ views of entrepreneurship education, the key question here is to concentrate on teachers’ learning processes, which are the essential element in the development of education. We build our approach on the model of teachers’ development and reflection processes by Shulman and Shulman (2004). They say an accomplished teacher should be a member of a professional community and be ready, willing, and able to teach and to learn from his or her teaching experiences. According to Shulman and Shulman, a vision generates readiness and willingness which induce motivation. They suggest that an accomplished teacher should be ready to pursue a vision of classroom or school that forms a “learning community” where teachers understand and have motivation to further develop the forms of pedagogical and organizational practices needed in transforming their visions, motives and understandings into a functioning, pragmatic reality. When teachers form learning communities and work as members of such communities, they are capable of learning from their own and others’ experiences through active reflection.

Shulman and Shulman (2004) summarize that an accomplished teacher smoothly integrates vision, motivation, understanding and practice into the teaching, and learns to improve that teaching through active reflection. They believe that reflection is the key to a teacher’s learning and development. In fact, Seikkula-Leino (2007) points out this same aspect in her study concerning entrepreneurship education development through curriculum reform. According to her results, a teacher’s reflection does not have the scope for developing visions and even though there are minor elements for enhancing motivation for implementing entrepreneurship education. The lack of understanding entrepreneurship education and the undeveloped implementation of practices restrict the development of teachers’ reflection, and as a consequence, the development of entrepreneurship education. Also other curriculum research points out this aspect of the teacher’s role and reflection (see e.g. Shulman & Shulman 2004; Schwartz 2006; Westbury et al. 2005; van der Akker 2003). In fact, Schwartz (2006) stresses that educational change, like curriculum reform, is more about educating teachers than students. Thus, we may assume,
implementing entrepreneurship education is based on the idea of teachers’ learning and their reflection.

The model of Shulman and Shulman (2004) has here been utilized in the formulation of questions for teachers and collecting data. On that basis, questions dealing with entrepreneurship education (practices, aims, results, strategies and curricula) were formulated and the answers given by the group of teachers were analyzed. This will allow drawing conclusions about the teachers’ reflections, and in consequence, what they have learned about entrepreneurship education.

**Entrepreneurship and entrepreneurship education:** Understanding the concept of entrepreneurship is fundamental for defining entrepreneurship education. So far, no consensus has been reached about one single, comprehensive theory of entrepreneurship (e.g. Shane & Venkataraman 2000; Davidsson et al., 2001), and there are many notions of many different approaches to conduct research on the subject (e.g. Grebel et al. 2003; Grant & Perren 2002).

As a summary of different definitions, we present five perspectives on entrepreneurship. The first is about *bearing uncertainty* (e.g. Cantillon circa 1730; Knight 1921; Drucker 1985), where the entrepreneur tries to strike a balance between the demand and supply of the market. The second definition is by Schumpeter (1934) and is about *making new combinations* as well as *innovations*, such as new products, production methods, new markets and new forms of organization. The third definition concentrates on *exploring opportunities* (e.g. Kirzner 1973, 1979; Shane & Venkataraman 2000; Casson 1982; Leibenstein 1966, 1979), and the fourth is about *the emergence and creation of organizations*, which is a combination of definitions by many researchers (Pinchot 1986, Gartner 1988, Amit et al. 1993). Johannisson (1983) presents the fifth definition on *community and social entrepreneurship*.

To define entrepreneurship education, we may consider terms such as enterprising and entrepreneurial. The only major distinction between these two is that entrepreneurial traditionally refers to business activity, whereas enterprising can be used in any context (e.g. Gibb 2005). In order to avoid confusion and to be exact, this article uses both concepts explicitly: entrepreneurial (referring to the business context) and enterprising (referring to general education and learning processes).

According to Kyrö (1997), entrepreneurship education deals with three main components: 1) self-oriented, 2) internal and 3) external entrepreneurship. Self-oriented entrepreneurship refers to an individual’s self-oriented behaviour. Self-oriented entrepreneurship is the basis for developing internal and external entrepreneurship (Remes 2004: 84). Internal entrepreneurship deals with entrepreneurial and enterprising behaviour. External entrepreneurship is about doing business (Ristimäki 2003: 6). Even though self-oriented and internal entrepreneurship resemble each other, the difference between them is in the collectivistic sense which emerges in internal entrepreneurship development and which could be developed in organizations (Remes 2001). If an organization possesses internal entrepreneurship, it realizes its opportunities, makes use of them and demonstrates self-trust (Heinonen 2001). Self-orientated entrepreneurship is basically only about an individual’s development. In terms of self-oriented entrepreneurship, Kyrö (2005: 89) argues: In general, entrepreneurial and enterprising behaviour involves the idea that the human being, looking around him and combining different elements, creates holistic realities, which have their consequences in action. Even when the environment is full of paradoxes and
events, the entrepreneur chooses what is suitable for him and his ideas. He does not select his elements from a single environment; on the contrary, his ideas can spring from anywhere and this combines different elements and this enhances the creation of something new.

Entrepreneurship education is seen here through three aims that are learning to understand entrepreneurship, learning to become entrepreneurial and learning to become an entrepreneur (e.g. Hytti 2002). Therefore, entrepreneurship education should be considered both as a method of learning and a content of learning (see Remes 2003). The concepts we use in our paper are internal entrepreneurship, which deals with entrepreneurial and enterprising behaviour, and external entrepreneurship, which is about doing business (Ristimäki 2003, 6). Moreover, we consider that internal entrepreneurship in education is about learning to become entrepreneurial and external entrepreneurship is to understand entrepreneurship and become an entrepreneur.

This paper aims at presenting teachers’ views about entrepreneurship education – their vision, practices, motivation and understanding. Nevertheless, it is not stated in our research questions that we analyze how teachers present their views about entrepreneurship education in the context of concept definition and literature review of entrepreneurship education.

Next, we will present the project “Measurement Tool for Entrepreneurship Education” which aims to develop teachers’ reflection skills and their work as entrepreneurship educators, and in what context the data of the study was collected.

A MEASUREMENT TOOL PROJECT - A FRAMEWORK FOR DATA GATHERING
The project Measurement Tool for Entrepreneurship Education is a three-year (2008-2011) development project during which a measurement tool and a related manual will be prepared for entrepreneurship education. The tool is made for teachers working in basic and upper secondary education and basic vocational training. The tool will be built to support the work of teachers, principals and decision-makers, and to guide entrepreneurship education. As is frequently the case, “you get what you measure”, and that is a challenge we are aiming to meet with the project presented here.

The project is coordinated by Lappeenranta University of Technology and implemented in part by Kerhokeskus – koulutyön tuki ry (Centre for School Clubs). It is a European Social Fund (ESF) project funded by the Finnish National Board of Education, and private funding has been granted by Yksityisyrittäjäin Säätiö (foundation for entrepreneurship). In addition, partners in the project include a number of municipalities and educational organizations from all around Finland.

The tool will be made with teachers for teachers, and it will measure teaching, the content of teaching and the methods used. At the beginning of the project, a trial group of approximately thirty teachers was put together from basic and upper secondary education and basic vocational training. Their mission is to comment on, further develop and pilot the tool at different stages. This helps to ensure that the final measurement tool is reliable and wide-ranging. In the final stages of the project, new teachers will be recruited to the group to confirm the intelligibility and transferability of the indicators. The outcome of the project, the tool, will explain in specific terms the teacher’s work as an entrepreneurship educator, provide guidelines for teaching and its organisation and be applied to school quality management and its development. The tested and
research-based tool may also be employed by decision-makers as they assess the state of entrepreneurship education (grade, region, and later also international comparison).

Next we will present the data gathering process and methods used when analyzing the teachers’ answers during the Measurement Tool project.

**METHODOLOGY**

The research methodology relies on the qualitative approach, where the body of data consists of texts based on subjectivist ontology. Entrepreneurship and entrepreneurship education are seen here as socially constructed phenomena (Berger & Luckmann 1969; for entrepreneurship see for example Bouchikhi 1993). As researchers we are interested in what is being said (see Silverman 2001, 97) and are aiming at a deeper understanding of entrepreneurship education in a specific context and also being part of reproducing local interpretations of it (Silverman 2001, 12).

According to our epistemological position to social constructivism, we believe that teachers’ views on and underlying assumptions of entrepreneurship education can be accessed through studying texts that the teachers have produced. In this research, the data consists of teachers’ answers to an e-mail interview taken in September 2008 concerning entrepreneurship education activities. The content of the interview is discussed more closely in the following section.

**Content typing:** We chose to approach the data through content analysis, and more particularly, content typing. In content typing, the data is grouped into parallel types by searching for similarities in the data. It is based on theme categorization and grouping and is a valuable method to illustrate the research problems with examples. (Eskola & Suoranta 1998, 174-175, 178, 181)

With content typing, we aimed at finding answers to the question of what is being said, and we concentrated on teachers’ views on entrepreneurship education and identified similarities from the data. The content typing was realized as follows: 1) First, the data was read several times to try to construct an overall picture of the responses which included the elements how entrepreneurship education was described. 2) Second, the data was read more reflectively and analytically, aiming to organize the data through the questions answered by the teachers. Based on our questionnaire, the answers were grouped into four categories: the aims, practices, results and understanding of entrepreneurship education in the context of strategies and the curriculum. 3) Third, the answers were mirrored against our literature review and concept definitions which involved, for example, different aspects of entrepreneurship education. Similar types of answers were grouped. 4) Fourth, the answers were analyzed through Shulman and Schulman’s (2004) framework for teachers’ reflection which involves, as mentioned before, the elements of vision, motivation, practice and understanding. 5) Fifth, the data analysis described above was integrated, which allows analyzing the teachers’ reflections in the context of entrepreneurship education.

**Research questions and data gathering:** The research paper here is based on the data produced in the process of generating a measurement tool for entrepreneurship education. The data was collected at the beginning of the project to discover how the teachers of the trial group describe entrepreneurship education and to ascertain its status and practices used. This enquiry was the first assignment for the trial group. During the three-year project, they will comment on, further develop and pilot the measurement tool. One of the aims of the first assignment was to orientate the teachers to forthcoming development work.
The data was collected from twenty-nine (29) teachers representing different levels of education and appointed by their organisations (thus composing the above-mentioned “trial group”). Sixteen (16) of them worked at the basic education level (elementary and upper level of comprehensive school), six (6) at the upper secondary education level, and seven (7) in basic vocational training. The teachers represent ten (10) different municipalities and educational organization and come from different parts of Finland. Seventeen (17) of the teachers were women and twelve (12) men. Their average age was forty (40) years, and on an average, they had 10-15 years of teaching experience. As background information, they were also asked to assess how long they have worked as an entrepreneurship educator. Eleven (11) of them replied having worked in that capacity for 1-5 years, three (3) for 6-10 years and ten (10) for more than ten (10) years. The answers were analyzed by the entire research group. In forthcoming papers, we will compare the differences between variables such as school levels and age.

The trial group received an e-mail with six questions. Below, we present four of them:

1. What kinds of aims do you have for entrepreneurship education?
2. How do you put the entrepreneurship education into practice?
3. What kinds of results have you achieved in entrepreneurship education?
4. How is entrepreneurship education manifest in your local education and business strategies and curricula?

The teachers had four (4) weeks time (September 2008) to answer the questions, and they all did.

The questions were derived from Shulman and Shulman’s (2004) “Individual level of analysis” model which consisted of a vision, understanding, practice, motivation and individual reflection. The first question about the aims (What kinds of aims do you have for entrepreneurship education?) deals with the vision. The second (How do you put the entrepreneurship education into practice?) and the third ones (What kinds of results have you achieved in entrepreneurship education?) were about practices. The fourth question (How is entrepreneurship education manifest in your local education and business strategies and curricula?) was about understanding the aims.

As we can see here, there were no direct questions about “motivation”, but the overall qualitative data gives a certain basis for interpretations about motivation and as well as about “reflection”, which is analyzed based on the idea of integrating answers concerning aims, practices, motivation and understanding. Moreover, there were no direct questions about entrepreneurship education in the context of our concept definition and literature review. This aspect was analyzed in light of the answers, as well.

RESULTS FROM THE QUESTIONS

In this section, we will present the results derived from the questions given to the teachers. We will introduce the analysis round conducted with traditional qualitative analysis method: content analysis.

Question 1: What kinds of aims do you have for entrepreneurship education?

Of all the respondents (29), four (4) did not answer this question. Altogether, the teachers mention approximately 120 aims for entrepreneurship education. Two (2) teachers linked the
aims to the curricula, but most (17) of them focused the aims on pupils or students. Only four (4) respondents mentioned aims that are related to teachers or the school community, such as:

“I try to create an enterprising attitude in our school.”
(Teacher, elementary level of comprehensive school)

The aims of entrepreneurship education are directed towards strengthening pupils/students’ knowledge, skills, attitudes and readiness. The aims related to knowledge are connected in one way or another to understanding entrepreneurial activities, which can be illustrated with the following example:

“One wants to provide basic information about entrepreneurship, starting a business and acting as an entrepreneur for pupils (…).”
(Teacher, upper level of comprehensive school and upper secondary education)

Only seven (7) respondents list aims related to knowledge, whereas twenty-two (22) respondents mention aims related to skills, attitudes and readiness. The most common terms used in describing the aims are initiative (also the capability to act independently, activity), enterprise (also the attitudes and actions with entrepreneurial characteristics), responsibility and teamwork (also cooperation skills). The aims are either related to the present time and pupils/students’ schoolwork, or oriented more towards the future.

Altogether, the teachers mentioned “internal entrepreneurship” seven (7) times and “external entrepreneurship” one (1) time. Entrepreneurship is not defined at this stage. Among other things, the teachers conceive internal entrepreneurship as independent initiative, self-direction, self-esteem, commitment, the capability to adapt and cooperate, sustainability and diligence. Based on the responses, the terms enterprising and entrepreneurial refer to internal entrepreneurship, and are used more often than internal entrepreneurship.

**Question 2: How do you put the entrepreneurship education into practice?**

Of all the respondents, only one (1) did not answer this question. Altogether, the teachers mention 239 methods of teaching entrepreneurship education and 36 good examples of their entrepreneurship education practices. Of all respondents, only three (3) teachers linked their teaching to the curricula.

The responses show that entrepreneurship education can be implemented in many different ways, such as in the form of different contents and teaching methods. The contents of entrepreneurship education are linked to the teacher’s own subject, although much more often they are connected to individual entrepreneurship courses or studies. Entrepreneurship courses, studies or club activities are mentioned twenty (20) times. Business plans, marketing and general business theory are general contents in these courses, studies or clubs – also at the upper level of comprehensive school.

Teaching methods of entrepreneurship education generally consist of various forms of collaborative teaching. These teaching methods are implemented at all school levels:
“The best way to implement entrepreneurship education is to integrate the theme into your own everyday teaching. Trading and marketing games (...) etc.”
(Teacher, elementary level of comprehensive school);

“Learning by doing and participating. Team learning and project learning as methods of entrepreneurship education.”
(Teacher, upper secondary school)

In spite of the two experiences described above, the teachers’ answers indicate that teaching methods of entrepreneurship education are more often connected to some course, club or project than to the teacher’s own everyday teaching. Nine (9) teachers mention that entrepreneurship education is implemented in everyday teaching – as many as 24 teachers mention that entrepreneurship education is implemented in the form of separate courses, studies or projects.

The responses show that teachers implement entrepreneurship education largely in the form of projects. There are variations between the projects, although all projects are implemented in a limited timeframe. Teachers rarely incorporate projects into their own subject and everyday teaching. Projects are often linked to a separate course or club or to school functions, such as Independent Day or Christmas festivities, or special theme days such as the annual Entrepreneurship Day (September 5th).

The implementation mostly focuses on pupils/students, although entrepreneurship education strongly involves pupil/student collaboration. Parents are also included in the process. However, the teachers do not seem to cooperate with each other. The responses show that teachers implement entrepreneurship education largely in the form of collaboration between the school and businesses. There are different forms of collaboration. Often it is based on business visits. Answers show that currently collaboration is common in entrepreneurship education at all school levels, but highlighted especially in vocational secondary education. Collaboration is mentioned approximately 35 times.

“I try to share my own experiences about entrepreneurship when I teach. Entrepreneur visiting and telling the facts (...).”
(Teacher, basic vocational training level);

“In the course, we study (entrepreneurship) theory and students visit businesses and create their own fictitious enterprises.”
(Teacher, upper secondary education)

Internal entrepreneurship is mentioned 15 times and entrepreneurship three (3) times. Among other things, the teachers conceive entrepreneurship as business knowledge and business collaboration:

“Since our school is an elementary level comprehensive school, entrepreneurship as an orientation towards the world of business is (...) highlighted much more. Christmas marketing is one way of getting acquainted with entrepreneurship.”
(Teacher, elementary level of comprehensive school)
Although the school project and collaboration between schools and businesses often combine internal entrepreneurship and external entrepreneurship, internal entrepreneurship is emphasized more. Especially, when teachers represent good example of their entrepreneurship education practise, enterprising attitude and capability are strongly emphasized. The terminology of internal entrepreneurship such as initiative, responsibility and group work skills are once again highlighted.

**Question 3: What kinds of results have you achieved in entrepreneurship education?**

Altogether, results are mentioned 77 times. Of all of the respondents, four (4) did not answer to the question at all, and two (2) responses were ambiguous. Of all respondents, only one (1) teacher linked the results to the curriculum. All of the teachers’ responses indicated that entrepreneurship education yielded positive results.

Eight (8) teachers evaluated the results in relation to themselves, other teachers and the school community as a whole. Among other things, entrepreneurship education reduced bullying and had a positive influence on teachers’ attitudes and their personal development. In addition, the favourable results include positive course feedback and the popularity of entrepreneurship studies or courses.

Similarly to the aims and implementation of entrepreneurship education, the results are focused on pupils’/students’ knowledge, skills, attitudes or readiness. The results related to knowledge are associated with understanding entrepreneurship and business, and are evidenced mostly by good grades. Numerically, there are few results related to knowledge, and only four (4) teachers explicitly mention these kinds of results in their answers. There are considerably more results related to skills, attitudes and readiness, even though only nine (9) teachers mention positive development in these areas. Similarly to the aims of entrepreneurship education, the most common terms used in describing the results were initiative (also the capability to act independently, activity), enterprise (also the attitudes and actions with entrepreneurial characteristics), responsibility, and teamwork (also cooperation skills). However, these terms are mentioned much less frequently than in the aims. Teachers mention internal entrepreneurship or enterprise (which can be equated with the former) only once. External entrepreneurship is not mentioned at all.

As many as eight (8) respondents mention that the evaluation of the results of entrepreneurship education is difficult. The difficulties mentioned by teachers ensue from the time span of the evaluation and the difficulty to estimate the amount of prospective entrepreneurs. As the teachers in the following two examples describe:

“*The evaluation of the results is troublesome, for (...) the results may not be seen until the child approaches adolescence.*”
(Teacher, elementary level of comprehensive school);

“I cannot measure the results. Usually those basic vocational training level students who have a history of entrepreneurship in their family become entrepreneurs themselves.”
(Teacher, basic vocational training level).
However, the evaluation of education is generally considered difficult, and teachers find it difficult to see the immediate results. While the aims of as many as 21 teachers were related to strengthening the students’ enterprise, only nine (9) teachers are able to assess in their responses whether enterprise was actually strengthened.

**Question 4: How is entrepreneurship education manifest in your local education and business strategies and curricula?**

Based on the responses, many teachers do not know enough about the curriculum and education strategy. Seven (7) respondents said nothing about the curriculum, and 13 respondents did not mention the education strategy. Six (6) respondents mentioned that they feel they know too little about the curriculum and education strategy.

**DISCUSSION**

Even though this study only presents preliminary data from our project, we could highlight certain issues concerning the development of entrepreneurship education and teachers’ role in the process. This study focuses on the socially constructed reality of entrepreneurship education in the Finnish basic, upper secondary and vocational secondary education level. The data has given us access to descriptions of entrepreneurship education activities and the role of the teacher in it. The findings include that the structural elements of entrepreneurship education are not clear or supportive enough for teachers. The curricula emerged as a central theme from both analyses.

Despite the basic guidelines in national entrepreneurship education strategies and the national core curriculum, internal entrepreneurship and entrepreneurship seem to be imbalanced in the aims, practices and results of teaching. It also seems that the entrepreneurship education given by teachers is still rather insignificant, and entrepreneurship education is not a visible part of everyday activities in schools. Also, the practices of entrepreneurship education are kept separate from the aims and results. There is no specific subject in which entrepreneurship education is included, and the teachers do not see themselves there in the context of entrepreneurship education. This is juxtaposed with the core of entrepreneurship and entrepreneurship education definitions, which emphasise the action and the responsible actor.

It seems that teachers’ methods and contents for entrepreneurship education are limited and the best way to implement entrepreneurship education is in the form of projects (see also Seikkula-Leino 2007). Collaboration between the school and businesses is highlighted at every school level, and entrepreneurship education is usually implemented in the form of business collaboration, which links it to external entrepreneurship.

The teachers’ views on entrepreneurship education coincide more or less with Ristimäki’s (2003, 6) views about, which include internal entrepreneurship, which deals with entrepreneurial and enterprising behaviour, and external entrepreneurship, which is about doing business (or as Hytti (2002) points out, “understand and become an entrepreneur”).

The teachers implied that the terms and concepts of entrepreneurship education are familiar to them, but it is obvious that they have no specific theoretical basis and definitions to back up their statements. As one teacher commented: “The aim is to make the student independent, self-assured, committed, adaptable, cooperative, persistent and studious.” This is in line with scientific publications on entrepreneurship and entrepreneurship education (see for example Gibb
2005; Shane and Venkataraman 2000), but it gives rather little insight into how the aims of entrepreneurship education are put to practice.

Teachers state that co-operation between subjects is essential when aiming to develop the working community into a more entrepreneurial direction. Teachers often described the aims of entrepreneurship education with an abundance of favourable adjectives that could hopefully be connected to their students. Moreover, when describing the aims of entrepreneurship education, teachers exclude themselves and describe the aims set for the pupils/students. One of our findings concerns the aims and practices: teachers seem to have difficulties arguing their aims for entrepreneurship education – when asking about the aims, they give their practices in reply.

Even if there was no fundamental error in the answers of the teachers, and they clearly described the situation as well as they could, one important notion became clear: there was no clear and unquestionable visible link between the aims and the results of entrepreneurship education. This means the crucial iterative element for learning about and improving the education is missing. Individual teachers may have their own methods for adjusting their teaching in accordance with the results, but nothing conceptually solid or discursively serviceable can not been found in the comments. As was illustrated in the introduction, entrepreneurship education is a large and complex web with many parties involved. Teachers are the most important element in the system, as they carry out the actual teaching, are in contact with the students and the environment, and accumulate a great deal of knowledge during the education.

These results are in line with Shulman and Shulman’s (2004) study, which summarizes that an accomplished teacher smoothly integrates vision, motivation, understanding and practice into their teaching, and learns to improve his or her teaching through active reflection. Shulman and Shulman believe that reflection is the key to a teacher’s learning and development. Based on our results, teachers have no possibility to meaningfully develop their reflection because they lack understanding of entrepreneurship education and practice. This could be explained by the fact that the aims of the education are not clear to the teachers. Moreover, we could question whether they have even developed their vision of entrepreneurship education development. Seikkula-Leino (2007) points out this aspect in her study on curriculum reform and entrepreneurship education development. According to her results, teachers’ reflection does not have the scope for developing visions, and even though they are able to develop their motivation for teaching entrepreneurship education to a minor extent, the lack of understanding of entrepreneurship education and undeveloped implementation practices restrict the development of teachers’ reflection - and as a consequence the development of entrepreneurship education.

In the introduction of this paper, we would like to stress that there is a long way to go from the international and national policy making level to actual entrepreneurship. As mentioned before, it is a journey consisting of two different processes: first, from goal setting in the education system, starting from the EU strategies and national curricula, to the altered daily teaching work of all teachers, and secondly, from teaching to the altered behaviour of the students in the years to come. Therefore, if we wish to realize these international and national aims, we ought to focus more on teachers’ learning. We argue that since learner-centred education has been in focus during the past decades, the teacher’s role in education may have been neglected and the teacher’s role should be “rediscovered”.

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This, in our opinion, implies that there should be a more straightforward and accessible code system to describe aims and results, and most of all, to create a platform to understand the processes of entrepreneurship education. Our findings can be taken as a sign of uncertainty of teachers not knowing what to do and how to do it right. If there are no common definitions, no idea about the content and processes of education, and no frames for evaluating results, there will be no progress in the guiding role of entrepreneurship education. This will give us an insight to develop concrete practices for this, for example a “Measurement Tool for Entrepreneurship Education”.

CONCLUSIONS
Studying this phenomenon is warranted, as entrepreneurship education is in the central focus in the development of social and economical well-being. This research takes an approach to teachers’ learning and their reflection in the context of entrepreneurship education which has so far been an unexplored field. We argue that since the learner-centred education has been in focus in the past decades, teachers could strengthen their role as learners in order to meaningfully develop education. As Shulman and Shulman (2004), Schwartz (2006), Seikkula-Leino (2006; 2007), Westbury et al. (2005) and van der Akker (2003) argue, educational changes, such as curriculum reforms, are focused on teachers’ leaning. We propose the view that teachers are in the crossroads of a transformation process in entrepreneurial education. Teachers make the journey from the general aims of entrepreneurship education to their actual outcome, i.e. increasing entrepreneurial activities in the society, as they transform the aims of into teaching activities and into learning outcomes.

In order to approach the issue, we examined the basic concepts and introduced data gathered during the project “Measurement Tool for Entrepreneurship Education”. We used that data as an “acid test” to illustrate in a straightforward way the challenges in entrepreneurship education. A group of teachers were asked to describe their aims for and results from entrepreneurship education. The teachers were familiar with entrepreneurship education, but, as the results indicate, there is a remarkable lack of cohesion in definitions of basic concepts and, most of all, between the aims and the results. We have observed that there is no clear and unquestionable link between the announced aims and results achieved. Further, we suggest that as entrepreneurship education is considered important at many levels in societies, and official guidelines are set for it, it is natural that the results achieved are taken into consideration in the targeting and shaping of future aims and actions. This is important both for policy makers and for individual teachers. However, our results seem to indicate that the missing clear conceptual and contextual links between aims and results may affect the iterative processes of evaluating and improving the education. Moreover, teachers do not seem to be able to generate any meaningful reflections in this context. How could we enhance this process in order to develop teachers’ learning regarding entrepreneurship education?

In summary, based on our findings, we would like to stress 1) the development of teachers’ learning in terms of their reflection, 2) the development of practical tools for their self-reflection, 3) the implementation of changes in the educational arena, such as curriculum reforms, from the point of view of teachers’ learning and 4) connecting the aims and results in the context of entrepreneurship education. Therefore, we suggest that there is a definite need for more systematic data collection and discussion around issues concerning entrepreneurship education.
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