

PREPARING GLOBALLY MINDED ACCOUNTING GRADUATES THROUGH MODERN ACCOUNTING CURRICULUM

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ABSTRACT: *This paper focused on preparing globally minded accounting graduates through modern accounting curriculum. Three hypotheses were formulated and tested. The population of the study comprised six hundred and two (602) accounting lecturers and students selected from both private and public Universities in Nigeria of which three hundred and one (301) were purposively sampled. Structured questionnaire of 35 items was used as instrument for data collection. It was validated by three research experts and the Cronbach Alpha reliability coefficient was used to establish the reliability of the instrument which yielded coefficient value of 0.91. The Mean of the responses with their standard deviation was used to answer the research questions. The student's t-test statistic was used to test the three hypotheses at 0.05 level a significance, using Eview statistical software. The study reveals that modern techniques of the practice of accounting are not yet included into the accounting curriculum of the selected Universities in Nigeria. It also discovers that emphasis is heavily placed on paper qualification of the lecturers with little or no emphasis on the practical demonstration and ability of the lecturers to impact knowledge into the students. It also reveals that in order to enhance practical skills of accounting graduates, practical exposure of the students is important for them to be relevant in a global economy. The study recommends regular training and retraining of accounting lecturers on modern techniques of the practice of accounting to enhance contemporary knowledge of accounting graduates in the global market. Based on the findings and recommendations, the paper concludes that for the massive unemployment situation being experienced by accounting graduates in the developing countries to reduce, there is the urgent need to equip the graduates with relevant marketable skills that will make them relevant in the global labour market.*

KEYWORDS: Accounting Curriculum, Accounting Students, Nigeria Universities, Unemployment

INTRODUCTION

The world over, no employer engages employees that will not add value to the system. Offer of employments are usually not based on charity or sentiments. No employer will employ any accounting graduate and entrust him with his finances if such graduate does not possess the requisite knowledge and marketable skills to contribute to the welfare of the organization. The changing world of work requires the re-evaluation of the ways of thinking about career development and ways of preparing accounting students for future roles and responsibilities. The contributions of accounting graduates in the global economy are a reality that must be recognized

and enshrined into career planning strategies. As national economies become increasingly inter-dependent, organizations depend upon accounting graduates from different cultural backgrounds to work together and ensure positive contribution to their organisations. Accounting graduates education is vital for poverty reduction and national building in Nigeria.

Annually in Nigeria, applications for admission into accounting degree programmes in Nigerian Universities have been on the increase and yet those who secure employment upon graduation do not match the increase in admissions. Also educational opportunities for young people are unequally distributed (Oyesola, 2013) and as such, radical steps should be taken to ensure that our graduates meet the requirements for a gainful employment. In Nigeria, some socio-economic reasons cause people to prefer one professional course to another in the enrolment of their children and wards for University degree programmes. Accounting Departments in Nigerian Universities often receive heavy applications for students seeking admission without a corresponding number securing employment shortly after graduation. Also According to Wubon (2013), some cultural reasons have also been adduced to have contributed to the poor rate of students' performance.

Ignorance and illiteracy of parents also account greatly for the insistence of their children and wards to enroll for a particular degree programme without giving adequate consideration to the quality of education given to their children. This is because their mentality and attitude is been influenced by what they see around them and the ancient beliefs that accountants are rich people and highly respected in the society. The accounting graduate in today's world needs to be adequately equipped with modern knowledge and skills needed to advance his status, enhance his knowledge for social interaction, self improvement and status advancement through modern accounting curriculum. Along with knowledge and skills, people need to develop a view of themselves as active participants in a global economy through improved accounting education curriculum (Chukwunta, 2012).

Accounting graduates in Nigeria appear to greatly lack the cross-cultural competencies needed for global workforce. Also ignorance and illiteracy of parents seem to contribute greatly to inability of accounting graduates to become globally minded. Several misconceptions and obstacles hinder accounting graduates from becoming globally minded. It is however for the issues raised above that this paper sets to critically examine how to prepare globally minded accounting graduates through modernized accounting curriculum to be able to produce competent accountants that can secure employment anywhere in the globe.

Objectives of the Study

The main objective of the study was to find out how accounting education could enhance the effective preparation of accounting graduates to be suitable for the global economy. Specifically, this study sought to find out how accounting education could enhance:

1. Contemporary theoretical knowledge of Accounting graduates for relevance in a global economy through modern accounting education/curriculum.
2. Practical skills of accounting graduates for relevance in a global economy through modern accounting education/curriculum.
3. Attitudinal competencies of accounting graduates for relevance in a global economy through modern accounting education/curriculum.

Hypotheses

Flowing from the above stated objectives of the study, the following hypotheses will be tested at 0.05 level of significance at a later part of this paper.

- H₀₁: There is no significant difference between the mean responses of accounting lecturers and students on the enhanced contemporary knowledge of accounting graduates in Nigeria Universities through modern accounting education/curriculum.
- H₀₂: There is no significant difference between the mean responses of accounting lecturers and students on the practical skills required by accounting graduates to be relevant in a global economy through modern accounting education/curriculum.
- H₀₃: There is no significant difference between the mean responses of accounting lecturers and students on the attitudinal competencies of accounting graduates to be relevant in a global economy through modern accounting education/curriculum.

REVIEW OF RELATED LITERATURE

A Review of Accounting Education/Curriculum

Nwokike (2005) states that accounting education is designed to develop special emphasis on marketable accounting skills and techniques in fields like business, secretarial, clerical, stenographic, sales or distributive occupations. Also Ekwe and Abuka (2014), opine that accounting education is concerned with the teaching skills, attitudes, competencies and knowledge necessary for a successful business/accounting career. It was the realization by government that education without vocational content limits an individual and this informed the introduction of vocational technical education which includes accounting education in Nigerian schools. Accounting education trains, moderates character and brightens up the innate abilities of persons who are eager to attain self-actualization and economic independence (Osuala, 2009).

There is an increasing opportunities in the global market place for work assignments to other countries. However, accounting graduates must be prepared for expanding job opportunities, responsibilities and performance expectation associated with living and working in foreign environments through accounting education and improved curriculum. International work teams require skills via accounting education for managing as a group when there may be vast cultural differences in norms for behavior (Esses, 2001).

Oyesola (2013), citing the minister of youths and sports, Mr. Bolaji Adullahi puts estimated Nigerian youth population as 90 million, and opines that lack of jobs was not the problem, but the lack of skills. Adding that, it is the lack of skills that leads to lack of jobs. Acquisition of skills is the pivot through which accounting graduates youths can find themselves into the labour market and contribute globally (Mathew, 2012). The National Policy on Education (Federal Republic of Nigeria, 2004) emphasized the need for functional education and self-reliance by stressing the imperativeness of our tertiary institutions to establish or provide forms of education that fulfill this desire, of which accounting education is a part.

According to Jude (2010), several misconceptions and obstacles are barriers for accounting graduates to becoming globally minded such as; outdated accounting curriculum, lack of information, lack of relevance, limiting scope of international experience, lack of role models,

incompetent lecturers, students unaware of study opportunities, lack of career planning within organizations, unaware of work opportunities and not including international experience as an option.

According to Arthur (2000), the demands of working, studying and living in a global economy underscore their importance of cross-cultural competencies. Accounting graduates need the following competencies to prepare them for work across countries both within and beyond the borders.

1. Contemporary knowledge: students acquire knowledge in the area of specialization they are trained for. However, globally minded accounting graduates need to extend their technical and vocational expertise to include accounting education which is increasingly becoming a foundation for success in the global work place.
2. Skill Competencies: Beyond knowledge, globally minded students require skills. Although many of these accounting skills are essential for daily living, they are most essential for securing job opportunities for the accounting graduates. Accounting education has the capacity to develop programmes that respond to current societal issues such as education for improving basic computational skills for meeting the needs of the bilingual and multicultural population, for eliminating occupational stereotyping, for assisting people with special needs and for helping the ordinary consumers to function effectively in the private enterprise system (Osuala, 2009).
3. Attitudinal Competencies: Attitudinal competencies are beliefs about and attitudes towards worker roles in a global economy. People can develop knowledge and skills, but unless they have an attitude that supports their role as a global worker, their participation is likely to be superficial. Accounting education/curriculum prepares individuals for work in local business and other organizations as well as provides for wide ranging interest, abilities which are geared towards a fundamental competency for becoming globally minded.

METHODOLOGY

The design as stated in Uzoagulu (2011) is a plan, or structure that is used to investigate an issue using sample of the population to collect data which is considered to be representative of the entire population. The survey was used because it involves the assessment of a group which represents the entire population. This study therefore adopted descriptive survey research method. The population of the study was six hundred and two (602) accounting lecturers and students selected from private and public Universities. Of this number, ninety (90) accounting lecturers and two hundred and eleven (211) accounting students were purposively sampled hence establishing a total of three hundred and one (301) respondents.

A Structured questionnaire was used to collect the necessary data for the study. The questionnaire consisted of two sections. Section one consisted of personal data, while section two consisted of items derived from the content of the research questions. It contained thirty five (35) questionnaire items. The questionnaire constituted of a five point response scale with values 5, 4, 3, 2, 1 as Strongly Agreed (SA), Agreed (A) Undecided (U), Disagreed (D) and Strongly Disagreed (SD) respectively. The respondents were asked to indicate their degree of agreement or disagreement with the statements contained in the instrument. The instrument was validated by three experts,

from the Measurement and Evaluation Unit in the Faculty of Education in each of federal government owned; state government owned and privately owned universities in Nigeria. Twenty copies of the questionnaire were administered to twenty similar respondents from a Polytechnic to establish the reliability of the instrument. The reliability was established using Cronbach Alpha model and the data yielded reliability coefficient of 0.91 thus, indicating that the instrument was reliable and suitable for use for this study. The administration of the instrument was carried out by the researchers and two research assistants.

The data collected was collated and analyzed using mean and standard deviation of the responses from the respondents. The hypotheses were tested at 0.05 level of significance using student's t-test statistics. The decision rule implies that items with mean value of 3.50 and above were regarded as agreed while items with mean values below 3.50 were regarded as disagreed.

Result of the data analyzed for this study were presented according to research questions and contained in tables 1- 3. The null hypotheses would be rejected when the t-calculated value was greater than or equal to t-tabulated value, otherwise would not be rejected.

ANALYSIS AND DISCUSSION OF RESULTS

Research question 1

What are the strategies to be used to enhance contemporary knowledge of Accounting graduates to be relevant in a global economy through accounting education?

Table 1: Mean ratings with standard deviation of the responses of accounting lecturers and students on the enhanced knowledge of accounting graduates in Nigeria Universities through modern accounting education/curriculum.

S/N	Items	SA 5	A 4	U 3	D 2	S D 1	\bar{X}	SD	Decision
	To what extent do you agree that the following items will help produce globally minded accounting graduates								
1	Inculcating knowledge of employable characteristics in the accounting graduates	77	128	28	54	14	3.66	1.17	Agreed
2	Inculcating into accounting graduates the knowledge of various vocational traits	93	155	18	28	7	3.99	0.98	Agreed
3	Organizing periodic entrepreneurship education programme for accounting graduates	114	123	30	32	2	4.05	0.98	Agreed
4	Inculcating the knowledge of the innovations in information processing and small scale business such as relevance intent	141	126	12	10	12	4.24	0.97	Agreed
5	Inculcating the knowledge of data-base management for globally minded students	128	132	9	12	20			Agreed

							4.1 2	1.1 0	
6.	Inculcating the knowledge instruction sheets in directing learning and developing skills for global market	32	84	35	97	53	2.8 2	1.3 1	Disagree d
7.	Inculcating the knowledge and appreciation of the relevance of word processing, hardware and software packages to accounting office functions	114	120	33	14	20	3.9 8	1.1 3	Agreed
8.	Inculcating the knowledge of maintenance and safety procedures in the use of word processing technologies.	74	171	7	35	14	3.8 5	1.0 6	Agreed
9.	Building a commitment to a learning capability	131	143	15	10	2	4.3 0	0.7 7	Agreed
10.	Inculcating the knowledge of creativity and the skills of identifying opportunities	178	112	11	-	-	4.5 5	0.5 7	Agreed
11	Inculcating the knowledge of industrial revolution for globally minded students	109	159	13	12	8	4.1 6	0.8 8	Agreed
12	Inculcating the knowledge of consumer behaviours	84	165	12	30	14	3.9 7	1.0	Agreed
13	Inculcating the knowledge of legal aspects of running business for global market	67	147	57	25	5	3.8 2	0.9 3	Agreed
14	Inculcating the knowledge of business environment such as social, political physical and ethical values	53	134	52	42	20	3.5 2	1.1 3	Agreed
15	Inculcating the knowledge of word processing and accounting software	83	187	14	17	-	4.1 2	0.7 3	Agreed
16	Inculcating the knowledge of marketing	67	107	41	61	25	3.4 3	1.2 6	Disagree d
17	Inculcating the knowledge of principles and essentials of human relations	112	163	23	3	-	4.8 6	0.8 7	Agreed
	Grand mean						3.7 9	1.0 4	

Source: Field survey 2014

Table 1 shows the listed responses and the mean responses of accounting lecturers and students on the enhanced knowledge of accounting graduates in Nigeria Universities through modern

accounting education/curriculum. The results shows that the respondents had agreed on mean ratings of 3.66, 3.99, 4.05, 4.24, 4.12, 3.98, 3.85, 4.30, 4.55, 4.16, 3.97, 3.82, 3.52, 4.12, and 4.86 for items 1, 2, 3, 4, 5, 7, 8, 9, 10, 11, 12, 13, 14, 15, and 17 respectively. On the other hand, disagreed mean ratings of 2.82 and 3.43 were obtained for items 6 and 16 respectively. A grand mean of 3.97 was, however, obtained for all the 17 items, indicating that all the respondents generally agreed to the fact that the aforementioned strategies will be suitable to enhance the contemporary knowledge of accounting graduates in order to be relevant in a global economy.

Research Question 2

What are the strategies to be used to enhance practical skills of accounting graduates to be relevant in a global economy through accounting education/curriculum?

Table 2: Mean ratings with standard deviation of accounting lecturers and students on the strategies to be used to enhance practical skills of accounting graduates to be relevant in a global economy.

S/N	Items	SA 5	A 4	U 3	D 2	SD 1	\bar{X}	SD	Decision
	To what extent do you agree that the following items will help produce accounting graduates with practical skills for the global market								
18	Provision of relevant ICT equipment/infrastructure	178	112	11	-	-	4.55	0.57	Agreed
19	Provision of multimedia materials for students	98	150	27	26	-	4.06	0.87	Agreed
20	Training a accounting graduates on practical use of word processing technologies	46	165	53	23	14	3.68	0.98	Agreed
21	Regular exposure of accounting students to the practical application of modern accounting tools	79	173	18	10	21	3.93	1.04	Agreed
22	Invitation of resource people to update their practical skills	87	130	27	29	28	3.73	1.24	Agreed
23	Regular training and retraining of accounting lecturers on modern accounting packages	162	133	1	5	-	4.50	0.60	Agreed
24	Organizing seminars for business/accounting orientation	162	139	-	-	-	4.54	0.5	Agreed
25	Organizing a business chat forum for problem identification and possible solutions	102	151	12	21	15	4.01	1.05	Agreed
	Grand mean						4.13	0.86	

Source: Field survey 2014

In response to research question 2, table 2 revealed that all respondents agreed with the items. The mean scores range from 4.55 to 3.68 with standard deviation ranges from 1.24 to 0.5 item no. 18,

had the highest mean rating of 4.55, this indicates that this item is strongly agreed. The grand mean of 4.13 indicates complete agreement by the respondents. This shows that they overwhelmingly agreed that the aforementioned strategies will enhance practical skills of accounting graduates which will make them to be relevant in a global economy.

Research question 3

What are the strategies to be used to enhance attitudinal competencies of accounting graduates to be relevant in a global economy through accounting education?

Table 3: Mean ratings with standard deviation of accounting lecturers and students on strategies to be used to enhance attitudinal competencies of accounting graduates to be relevant in a global economy.

S/n	Items	SA 5	A 4	U 3	D 2	SD 1	\bar{X}	SD	Decision
	To what extent do you agree that the following items will help produce accounting graduates with the right attitude for the global market								
26	Inculcating the attitude of punctuality always	91	157	27	26	-	4.04	0.86	Agreed
27	Inculcating attitude of cooperation	129	118	12	32	10	4.08	1.09	Agreed
28	Inculcating teamwork spirit	111	125	10	20	35	3.85	1.30	Agreed
29	Inculcating the willing spirit to accept corrections	74	178	18	10	21	3.91	1.03	Agreed
30	Inculcating the spirit of acceptance of responsibilities	82	151	35	20	13	3.89	1.02	Agreed
31.	The need to be hard-working always	162	133	1	5	-	4.50	0.60	Agreed
32	Inculcating of self-motivation	101	173	-	27	-	4.16	0.82	Agreed
33	Creating awareness on the need to have great interest in job	99	188	4	10	-	4.25	0.64	Agreed
34	The need to maintain high sense of sincerity and honest with business customers, co-workers and supervisors	45	166	53	22	15	3.68	0.98	Agreed
35	Creating awareness on the need to avoid wastage of time and materials when working	63	184	20	30	4	3.90	0.89	Agreed
	Grand mean						4.03	0.92	

Source: Field Survey 2014

In response to research question 3, all the items in table 3 above have mean values of 4.04, 4.08, 3.85, 3.91, 3.89, 4.50, 4.16, 4.25, 3.68 and 3.90 respectively. These mean values are above the cut-off point of 3.50 and are therefore indicated as agreed by the respondents. The grand mean of 4.03 revealed that the respondents poured out their mind by stating the obvious, that the aforementioned

strategies will enhance attitudinal competencies of accounting graduates to be relevant in a global economy.

Test of Hypotheses

The hypotheses that were formulated for the study were tested using the t-test statistical analysis. The hypotheses were tested at 0.05 level of significance.

Hypothesis one

There is no significant difference between the mean responses of office workers and accounting education teachers on the strategies to be used to enhance contemporary knowledge of Accounting graduates to be relevant in a global economy through accounting education.

Table 4: t-Test analysis of strategies to be used to enhance contemporary knowledge

Groups	No of cases	X	SD	df	t-cal	t-table	Decision
Office workers	163	4.72	0.18	299	10.24	1.96	Reject H_0
Accounting education teachers	138	4.26	0.19				

Source: Researcher's EView 8.0 Computation

Results in table 4 reveals that the calculated t-value of 10.24 is greater than the critical t-value of 1.96 at 0.05 level of significance. The null hypothesis is rejected. Therefore, the researchers did not uphold the null hypothesis and concluded that significant difference exists between the opinions of office workers and accounting education teachers on the strategies to be used to enhance contemporary knowledge of Accounting graduates to be relevant in a global economy through accounting education.

Hypothesis two

There is no significant difference between the mean responses of office workers and accounting education teachers on the strategies to be used to enhance practical skills of Accounting graduates to be relevant in a global economy through accounting education.

Table 5: t –test statistic for null hypothesis two

Groups	No of cases	X	SD	df	t-cal	t-table	Decision
Office workers	163	3.67	1.50	299	0.28	1.96	Do not reject H_0
Accounting Education Teachers	138	3.63	1.46				

Source: Researcher's EView 8.0 Computation

There is no reason for rejecting the H_0 since the t-calculated (0.28) is less than t-table which is 1.96 at 0.05 level of significance. Therefore, we uphold the H_0 with the conclusion that there is no significant difference between the opinions of office workers and accounting education teachers on the strategies to be used to enhance practical skills of Accounting graduates to be relevant in a global economy through accounting education.

Hypothesis three

There is no significant difference between the mean responses of office workers and accounting education teachers on the strategies to be used to enhance attitudinal competences of Accounting graduates to be relevant in a global economy through accounting education.

Table 6: test statistic for null hypothesis three

Groups	No of cases	X	SD	df	t-cal	t-table	Decision
Office workers	163	3.99	0.94	299	1.09	1.96	Do not reject H_0
Accounting Education Teachers	138	3.86	1.10				

Source: Researcher's EView 8.0 Computation

Similarly, table 6 reveals a t-calculated statistic of 1.09 and t-tabulated of 1.96 at 0.05 level of significance. From the table, the t-calculated is less than the critical t-value. Therefore, the null hypothesis is not rejected and it is concluded that accounting lecturers and students were of the same opinion regarding the strategies to be used to enhance attitudinal competencies of accounting graduates in order to be relevant in a global economy through accounting education.

DISCUSSION OF FINDINGS

Data from research question one revealed the strategies to be used to enhance contemporary knowledge of accounting graduates to be relevant in a global market. These strategies include inculcating knowledge of employable characteristic in the accounting graduates students, inculcating into accounting graduates knowledge of various vocational traits, organizing periodical entrepreneurship education for accounting graduates students, inculcating knowledge of the innovations in information processing and small scale business such as relevance internet, inculcating the knowledge of database management for globally minded students, inculcating the knowledge of instruction sheets in directing learning and developing skills for global market, inculcating the knowledge and appreciation of the relevance of word processing hardware and software packages to secretarial office functions, inculcating the knowledge of maintenance and safety procedures in the use of word processing technologies, building a commitment to a learning capability. Other strategies that were revealed in the study include, inculcating the knowledge of creativity and the skill of identifying opportunities inculcating the knowledge of consumer behaviour, inculcating the knowledge of marketing and inculcating the knowledge of principles and essentials of human relations. The degree of agreement by the respondents showed that the aforementioned strategies will enhance the preparation of globally minded accounting graduates. The findings are in agreement with Arthur (2001) who posited that students and employees require skills and knowledge to develop a view of themselves as active participants in a global economy. He also stated that the future world of work requires students and employees who are globally minded in their approach to career development.

Furthermore, the result from research question two showed strategies to be used to enhance practical skills of accounting graduates to be relevant in a global economy. The result revealed a complete agreement by the respondents. The respondents reiterated by their agreement that those strategies will definitely enhance practical skills of Accounting graduates to be relevant in a global economy. Mathew (2012) posited that workers and students need practical skills and development experience to function competently, confidently, profitably and successfully in today's increasingly competitive world. Onoh (2011) also agreed with him and finally stated that the acquisition these skills would further lead to move business opportunities, stimulate creativity,

generate more interest in the people to meaningful participate in positive economic activities, stabilize their self-confidence levels, promote hard work and drive for greater innovative activities. Research question three revealed the strategies to be used to enhance attitudinal competencies of Accounting graduates to be relevant in a global economy. The result revealed that the respondents overwhelmingly agreed with the aforementioned strategies. By extension, they were saying that these strategies are the only viable alternative framework for globally minded accounting graduates students. The grand mean of 4.03 buttresses the fact that these strategies have no substitutes in preparing globally minded accounting graduates students.

CONCLUSION

Preparing a globally minded accounting workforce will require accounting graduates to change the ways they think and talk about themselves. Rather than perceiving themselves as students per se, they need a type of education that will develop their mindset towards meeting the global competition and that is through accounting education/curriculum. Acquisition and adoption of these strategies is the surest way through which Accounting graduates will become globally minded and get themselves ready for employment.

RECOMMENDATIONS

- Parents and teachers should talk about the career development of their children and students in unprecedented ways.
- Career practitioners should help their clients see how they can become globally minded employees.
- Accounting graduates should uphold the aforementioned strategies for them to be relevant in a global economy.
- Government should provide adequate teaching materials to enhance effective teaching and learning of accounting education.
- Accounting lecturers and graduates should undergo regular intensive training on the acquisition these strategies to compliment the classroom.
- Both individual and organizational efforts are needed to prepare accounting graduates for future work roles.

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