

THE TEACHER AND SKILLS ACQUISITION AT BUSINESS EDUCATION: FROM THE PERSPECTIVE OF ACCOUNTING SKILLS

EZEANI Nneka Salome (Ph.D)

Department of Educational Foundation and Management
Ekiti State University, Ado-Ekiti, Ekiti State

Abstract

The aim of entrepreneurship training as stipulated by the European Commission 2008, among others include; raising awareness of students about business skills, knowledge, promoting creativity, innovation and self-employment. This calls for entrepreneurship education that will equip the students upon graduation to be fitted in the dynamic society. This includes the acquisition of skills in areas that will be useful to business students and make them self-reliant, independent and productive citizens of the society. This paper examines therefore, the concepts of Business education, entrepreneurship education, its skills and skills acquisition. It further discusses how students can acquire skills in accounting as aspect of business education which is a tool that will enable him/her fit comfortable in his environment as an individual. Finally, strategies for promoting entrepreneurship in Business Education curriculum which include business teacher entrepreneur counselor, school workshops and seminars and acquisition of entrepreneurship education skills are also discussed. It is recommended among others that the curriculum developers should integrate those subjects that will help the students to acquire necessary skills needed for sustenance of one's life and the society at large.

Keywords: Business Education, Entrepreneurship education, Skills acquisition, Business Educators (Teachers) and Accounting skills.

Introduction

Education lies at the heart of every society. It is a key and a vital element in the broad development of the nation's youth's capacity to address and solves difficulties. Education forms the basis for the proactive and positive economic, social and political changes in the society. Education remains the key to empowerment of the people and the nations as a whole (Olawolu and Kaegon, 2012).

Education consolidates and builds upon basic education to empower the youth to really live, function as a productive member of the society, earning a living, and contributing to societal progress. Business education continuously builds on the knowledge, skills, values and attitude learnt at the lower phases of education. The greatest weapon against poverty is education of the youths. (Nwangwua, 2007). The author further explains that any form of education that does not equip its beneficiaries with skills to be self-reliant is a faulty system of education. Kaegon (2009) believes that business education must be ready to offer their recipients functional education that will enhance performance as well as assist them to contribute meaning to the economic development of the country.

According to Okereke and Okoroafor (2011) the desire of the Nigeria government to attain the vision 20-20:20 20 and Millennium Development Goals (MDG) propelled the Nigerian Educational Research and Development Council to revise the secondary education curricula. The

reason for this exercise is the transformation at the curriculum with the entrepreneurial education, informational communication technology (ICT) skills, and civic education and for the nation's sustainable development.

The demand for higher education, particularly university education is on the increase all over the world. Entrepreneurship education prepares youths to be responsible and enterprising individuals, who become entrepreneurs or entrepreneurial thinkers by exposing them in real life learning experiences where they will be required to think, take risks, manage circumstances and incidentally learn from the outcome (Olawolu and Kaegon, 2012). Ememe (2010) observes that entrepreneurship education enables youths to seek success in ventures through one's effort. Buttressing the above view, Okereke and Okoroafor (2011), asserts that entrepreneurial education and ICT skills have been acknowledged world wide as a potent and viable tools for self-empowerment, job and wealth creation. Business education has three basic career options, such as skilled, vocational option, professional option and executive business education option. (Okoh, 1999). The professional option include: auditing, administration and the accountancy profession (Accounting), therefore, the accounting option is the focus for this study.

Business education as a discipline is expected to expose its recipients to diversity curricula, hence, it is that type of education that inculcate in its recipients attitudes, knowledge, skills, values that is required in the business world. This is a means of producing a healthy, literate self-reliant citizen that would create wealth for human development, when they become self-employed, thereby resulting to sustainable nation's development at large. Business education must have impacted accounting skills and creative knowledge required for employment generation opportunities, such entrepreneurial skills and accounting competences that would also make the business graduates to adopt some strategic survival instincts.

This paper therefore attempts to explore briefly the following:

- Concept of Business Education
- Concept of Entrepreneurship Education
- Acquisition of Entrepreneurial skills
- Skills acquisition in Accounting profession
- Strategies for promoting Entrepreneurship Education curriculum.

Concept of Business Education

Business education means many things to many people. Agwumezie (1999) sees business education as a programme in education that prepares students for entry into and advancement of jobs within the business. Aliyu (1999) have it as a programme one needs to be proud of if properly designed, adequately prepared and religiously harmonized. Aliyu further affirms that business education is an educational programme which involves acquisition of skills, knowledge and competences which makes the recipient/beneficiary proficient. It is an umbrella under which all business programmes take a shield, such as marketing, business administration, secretarial studies and accounting.

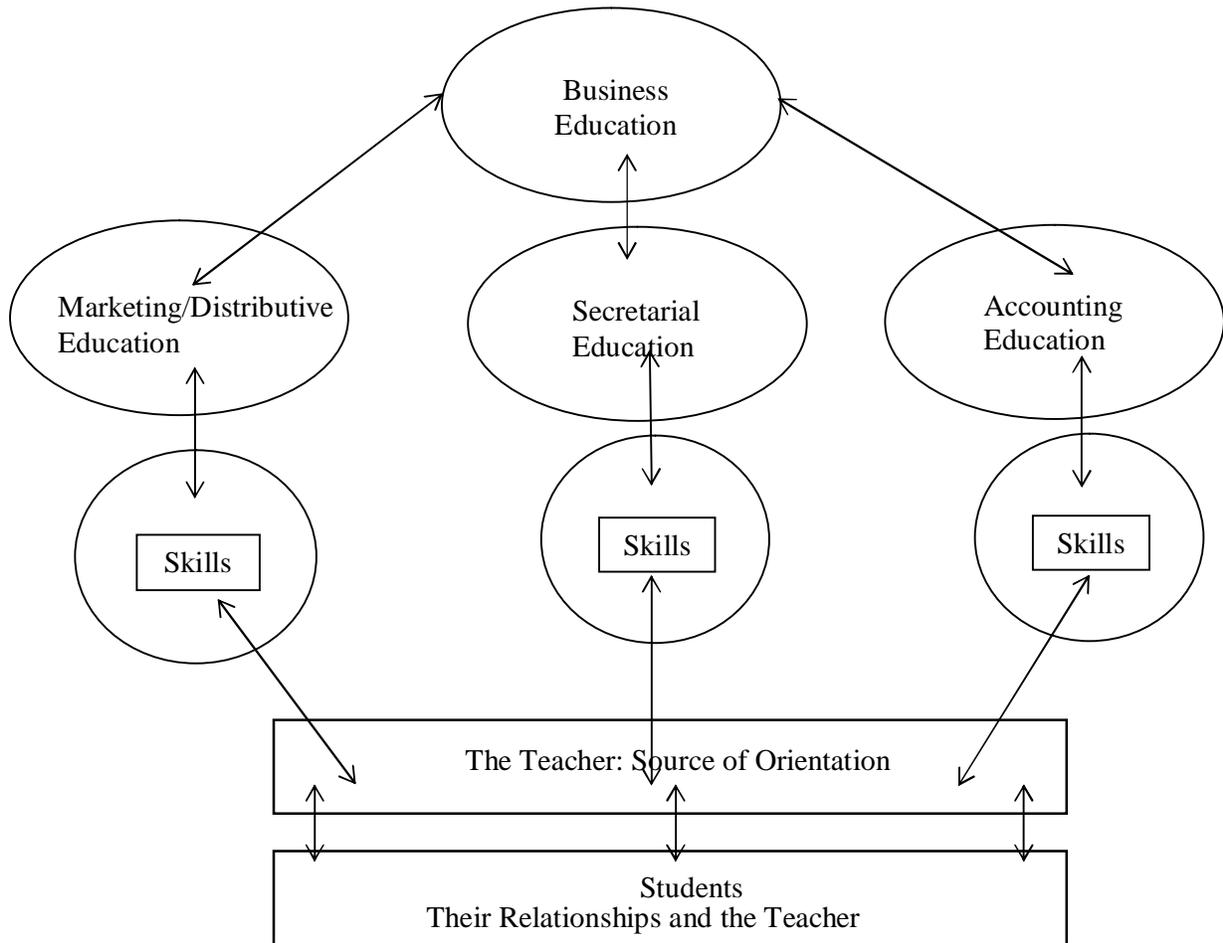
To Igboke (2000:1), business education is a dynamic field of study geared towards preparing youths and adults for and about business. It is a preparation for a career in business when instruction is designed to prepare youths and adults for actual practice in the world of business. On the other hand, education about business involves preparation of youths and adults for intelligent and effective consumption of economic goods and services offered to society in our free enterprise economy.

However, business education will produce responsible, productive and self-reliant citizens. This highlights the importance of Business Education in inculcating in the recipients knowledge, values, attitudes and skills needed in the business world.

The objectives of business education cannot be over emphasized, hence, business education generally are borne out of the needs of industry, commerce and society. In addition, it is career oriented that aims at preparing people for gainful employment.

The Areas of Business Education

Business education is however, broadly divided into three areas. Thus Marketing/Distributive, Secretarial and Accounting education.



The teacher acquires the skills of the three aspects of business education and effectively orients these skills to the students. These lead to the students' effective acquisition of skills by the students positively affects their wellbeing as individuals in their families in particular and the nation at large, thus addressing the nation's sustainable development positively.

These aspects of branches call for many career opportunities in Business Education such as retailing, wholesaling, word processing, record keeping, preparation of financial report, auditing, consultancy services, advertising and public relation among others. All these recommended business education as a vital tool for entrepreneurship. It is primarily concerned with assisting the individual to be useful and as well as improving his/herself in the business world which will in turn lead to the improvement of the society at large. All these depend on how effective business education curriculum is implemented by the business educators. The relevance of Business Education as a vital tool for entrepreneurship is the focus of this paper with reference to accounting skill as a branch of business education.

Concept of Entrepreneurship Education

Entrepreneurship as a concept evolved many centuries ago and it has formed the basis for economic growth and development. It has been defined in different ways by various people. Entrepreneurship education refers to programmes that promote and provide skill training for business creation and development (Vesper, 1990). Entrepreneurship education is the type of education which has the ability to impact on the growth and development of an enterprise through technical and vocational training (Tamuo and Ogiji, 1999). To Atakpa (2011), it is the aspect of education which equips an individual and creates in the person the mindset to undertake the risk of venturing into something new by applying the knowledge and skills acquired in school. Still, to Fashua (2006), entrepreneurship education creates the willingness and ability in a person to seek out investment opportunities in the society and be able to establish and run an enterprise successfully based on the identified opportunities. This means that entrepreneurship education helps to provide business education students with the knowledge, skills and innovation to encourage entrepreneurship in variety settings.

In the light of this, Nigeria introduced several education policies such as the Universal Basic Education Scheme in Nigeria. This scheme was not only to fulfill and achieve the Education For All (EFA) target of 2015 as adopted by UNESCO but to produce self-reliant children who, according to one of the UBE objectives, are to be imparted with the rudiments of employment creating skills (entrepreneurship) at the junior secondary school level where technical and vocational (business education) education is emphasized (Federal Republic of Nigeria, 2004). Thus the policy is intended to equip students at the junior secondary school level with appropriate apprenticeship (Olanyonu, Adekoya and Gbenu, 2003). Such apprenticeship skills available are tabulated below.

Available Subjects and Skills

Nos.	Subjects	Skills Available
1.	Agricultural Science, Computer Science and Home Economics	Fishery, Piggery, Poultry, Subsistence farming, Desktop publishing, Tailoring, Catering, etc.
2.	Business studies	Typing skill, Accounting skill, Operation of petty business, Office management
3.	Fine-Art, Local craft, Music	Textile making (tie and dye, batik, etc), waste to wealth, weaving/pottery, play acting, music production/composition, use of musical instruments, etc.
4.	Metal work, Wood work, Technical drawing, Electrical work	Block making, petty electrical installation, carpentry, metal usage, Droughtmansh and bricklaying

Source: Oyetola, and Okunuga. (2009)

With the Introduction of the Universal Basic Education where emphasis is laid on acquisition of skills by the end of the nine year programme, technically skilled manpower would be available to implement projects and even more skilled ones who may come up too as the products of the nine years may be encouraged to move further up educationally (Oyetola and Okunuga, 2009).

Entrepreneurship training in the Nigeria tertiary institutions was instituted by the Federal Government through the National Universities Commission (NUC) in 2006. This programme is aimed at equipping attitudes and competences in order to be job creators and not just hunters. The entrepreneurship training in the higher institution is geared towards assisting students to

develop positive attitudes, innovative and skill towards self-reliance rather than depending on government to provide employment for them. (Banabo and Ndiomu, 2011). Nwangwu (2007) articulates the objectives of entrepreneurial education at the tertiary level to include:

- * Providing graduates with adequate training that will enable them to be creative and innovative in identifying noble business opportunities.
- * Providing functional education for youths so as to enable them to be self-employed and self-reliant.
- * Providing graduates with adequate training in the acquisition of skills that will enable them to meet the manpower needs of the society.

However, it is considered that this will build up the confidence in the business education students to engage in entrepreneurship venture after graduation.

Acquisition of Entrepreneurial skill

Skill does not depend solely upon a person's fundamental, innate capacities but must be developed through training, practice and experience an individual acquires. Skill according to Bolt-Lee and Foster (2003) is the art of possessing the ability to power, authority, or competency etc. to do the task required of an individual on the job. Two fundamental issues are used when a skill is to be acquired. According to Okoro and Ursula (2012), the first is the conditions which promote acquisition and the second is the change that will occur when the skill is acquired. However, when an individual sets out to learn a new skill, he usually starts with a communicable programme of instruction. Good learners do not jump into an operation without first receiving the necessary verbal instruction. Thus the instruction given in bits, units, modules in stages, perhaps must be fused together to form a skilled performance.

There are many processes of acquisition and development in achieving entrepreneurial skills. Pleshette (2009) in Okoro and Ursula (2002) outlined the four main stages of acquisition and development of entrepreneurial skills to include:

- Analyze and identify the current and foreseeable skill needs to business, in terms of management, administrative and technical skills and relative importance of these.
- Identify the entrepreneur's own personal goals, objectives and analyze and evaluate his/her own skills and resources in relation to these.
- Produce a realistic personal development plan for the potential entrepreneur
- Monitor on-going performance on follow-up of the entrepreneur once the business has started and progress made towards developing the new skills that had been previously identified as necessary for the success of the business.

Barret (2008) also listed the following as skills required in entrepreneurship:

Technical Skills: These include writing, oral communication, monitoring environment, technical business management, technology, interpersonal, listening, ability to recognize, network building, management style, coaching and being a team player.

Business Management Skills: These include planning and goal setting, decision making, human relationship, marketing, finance, accounting, management, control, negotiation, venture, launch and managing growth.

Personal Entrepreneurial Skills: These include inner control discipline, risk taking, innovative, change oriented, persistent visionary leader and the ability to manage change.

However, this involves the personal needs of the entrepreneur as well as helping employees in new skills development which will be of immense benefit to the business.

Skills acquisition in the three aspects of Business Education

A business educator is one who studied and is qualified in all areas of Business Education. It is a professional field providing training not only as teachers of business courses

but also to fit individual into occupations outside the classroom (Okoh, 1999). The development of skills varies with the nature, complexity and the type of activity. An individual who goes for skill apprenticeship training should possess the following qualities; interest, ability, aptitude, patience, personality characteristics and other human physical qualities that would enable them to succeed. People that acquire good working skills continue in spirit of difficulty of danger. All these as it relates to business education; accounting aspect.

Skills in Business Education (Accounting)

In every business establishment, be it government establishment, parastatals, private companies, banks and other financial institutions, the importance of accounting cannot be overemphasized. Umunnah (1992), explained that accounting education is regarded as an area of study needed to equip the youths with knowledge, skills and attitude necessary for efficient financial calculation required for occupational competence, and economic activities of an organization are measured, recorded and communicated to interest parties for analysis and interpretation. This is rooted on the need to keep the records of business transactions. Both Umunnah (1992) and Ahukannah, Ndinechi and Arukwe (1989) were of the opinion that the role of accounting activities in the operation of business enterprise are recording financial data, analyzing financial data, preparation of accounting statements and communicating financial information to employers.

Osuala (1989) believed that book keepers are employed in various business and industries including government agencies. The author stressed that book-keepers perform the following duties, make entries in ledger accounts, use the telephone, make journal entries, use the adding and calculating machine, examining and/or sort business papers, prepare operating and/or financial statements, prepare trial balance, type bills, invoices and statements, balance cash daily, keep inventory records, prepare cheques, reports and payrolls etc. Ahukannah, Ndinechi and Arukwe (1989) are of the opinion that success in accounting occupations requires the following personal traits: accuracy and neatness, confidentiality, attention to details, mathematical ability, skill in using mechanical calculators, organizational and analytical abilities, as well as ability to work under pressure.

The National Board for Technical Education (1991) and Nnamdi Azikiwe University agreed that the syllabus for accounting education to be taught in the university is: financial accounting, auditing, cost accounting, taxation, business law, data processing, advanced financial accounting, advanced costing, financial management, managerial economics and management accounting etc. Apart from the training accounting graduates of business teacher education programmes got in teaching methodology and practice, they are as well versed in some major accounting courses such as taxation, costing, accounting, business law, business management, data processing, auditing, business communication, financial accounting, bank courses – money and banking, principles of economics etc. knowledge acquired from the above listed courses will enable these graduates to secure employment in various sectors of the economy, both in private and public organization.

From the curse enumerated above, graduates of business teacher education programmes have got the entry qualification for acquiring accounting jobs. In the views of Ahukannah, Ndinechi and Arukwe (1989) the business training received in the junior secondary schools is a good starting point for a career in accounting. They further stressed that one will, however, require additional training in a polytechnic or a university to qualify as an accountant. The training may also be from NCE/B.Sc. business teacher education programmes.

Agbogu (1992) believed that opportunities exist for accounting graduates of business teacher education programmes for self-employment as well as employment in certain areas and allied professions. The author further explained that they (the graduates) could set up accounting firms and render such services as consultancy, auditing and preparing accurate business records

for taxation for private and public enterprises. These graduates could also run accountingschools and prepare students for accounting and allied examination as a part-time jobs. The above mentioned qualifications, courses, competencies and duties performed by these graduates, offer high status jobs/fields of opportunities as indication by Osuala (1987), Osuala (1989), Ahukannah, Ndinechi and Arukwe (1989) and Agbobu (1992) below: acting as book-keepers (manual and machine), being accounting officers, serving as bank officers and tellers, working as data entry computer officers, serving as billing officers, being accountants (tax, cost, system analysis), acting as loan counselors, serving as auditors (internal and external), credit controllers, working as programmers and system analyst.

Accounting Skills Required by Business Education Graduates (Accountants) for Successful Operation of a Business Enterprise

Osuala (1995) is of the view that there is a correlation between inadequate record and the business organizations of which this constitute a major problem. Accounting is the systematic recording of financial transactions. It is a service activity, the function of which is identifying, measuring, recording and communicating quantitative information, primarily financial in nature. About economic entities, Ezeani (2008) sees accounting as the process of expressing the economic activities of everyday life in money terms, so that we may estimate the costs of creating goods and services, make decisions about production on the basis of these estimates, compare the actual costs as they occur with the estimate originally made, and adjust the output and prices of goods and services accordingly. Ama (1999) as cited by Ezeani (2008) sees accounting as a set of themes, concepts or ideas and techniques by which financial data are processes into meaningful information for reporting, planning, controlling and decision making purposes; situation according to him may create some difficulties for the entrepreneur, as he may not come to full appreciation of the meaningful relationshipbetween financial activities and results. The author however, advised that the entrepreneur should make effort to acquire knowledge/basic competences of financial accounting as success can only come to his/her business through such efforts.

Davidson (1982) as cited in Akintola (2001) stated that accounting provides information for three broad purposes or uses, thus:

- ◆ Managing decision making
- ◆ Managing planning, controlling and internal performance evaluation.
- ◆ Financial reporting and external performance evaluation

The Nigeria Small Business Practitioners Association (NSPA) enumerated the objectives of accounting information and statement to include the following:

- ◆ To provide information useful for making decisions
- ◆ To yield an accurate and true picture of operating results
- ◆ To supply information useful in judging management's ability to utilize enterprise goals
- ◆ To provide information useful to investors and evaluating potential cash flows to them in terms of amount, timing and related uncertainty
- ◆ To provide users with information for predicting, comparing and evaluating enterprise earning power
- ◆ To permit prompt filling of report and tax collecting agencies and
- ◆ To reveal all possible employee frauds, wastes, theft and record keeping errors.

Having basic accounting knowledge or skills does not necessary imply that the proprietor (entrepreneur) should be able to appreciate the contributions that accounting information offers in solving both financial problems that may arise from financial statements. He should be able to keep and maintain records of receipts and payments (cash book), income and expenditure and a balance sheet for the business.

Agbonifoh (1999) advised that the need of modern business make it essential for all managers (entrepreneurs) to have a sound appreciation of the financial implications for their plans and actions. They went further to explain that in the competitive world, the key factors are costs, prices, turnover and profits. These are factors which no manager can ignore. Therefore, it is very important that every entrepreneur possess the basic or fundamental knowledge of accounting. They should be able to appreciate and interpret simple accounting statements. This will help in reducing the rate at which small-scale business go into liquidation.

Igbo (1995) as quoted by Akpotowoh and Amahi (2006) identified some of the accounting and financial skills required by entrepreneur in business related areas for successful operation of a business enterprise to include:

- ◆ Knowledge of accounts
- ◆ Knowledge of costing
- ◆ Ability to interpret financial statement
- ◆ Ability to acquire the skill of preparing financial statements
- ◆ Ability to understand payroll and various deductions
- ◆ Ability to know gross and net profit
- ◆ Ability to know sources of funds
- ◆ Ability to know how to obtain loans
- ◆ A knowledge of federal, state and local government levies, taxes and regulations
- ◆ Acknowledge of factors involved in decision to grant loan by financial houses.

Other accounting skills required

- ◆ Ability to process accounts receivable and accounts payable
- ◆ Ability to process inventories
- ◆ Ability to prepare ledgers and extract the trial balance
- ◆ Ability to prepare daily cash reports
- ◆ Ability to prepare bank reconciliation statements
- ◆ Ability to keep sales and purchases records
- ◆ Ability to keep debtors ledgers
- ◆ Ability to prepare final accounts, profit and loss accounts and the balance sheet
- ◆ Ability to calculate depreciation
- ◆ Ability to avoid unplanned expenditures and to prepare simple budget.

Strategies for Promoting Entrepreneurship in Business Education

The following strategies according to Okoro and Ursula (2012), will assist in promoting entrepreneurial education in vocational business education curriculum. According to the authors, the teacher is bound to possess qualities which among others are thus; hardworking, making quality decision, self-discipline, highly knowledgeable or competent, possession of technical skills, effective communication skills and motivation, possession of problem solving skills, information communication (IT) skills, attitudinal skills (Ezeani ,1999).

Other Strategies include:

- **Engaging Business Educators who are Competent and Qualified:** Entrepreneurship educators should be competent and qualified enough to carry the business education students along professionally in terms of skills and knowledge in the area of business which will help them after leaving school, be fitted into the society as self-reliant citizens. The business educators/teacher is expected to know the strategies of imparting the necessary skills in the preparation of financial statement and/or financial transactions.

- **Involvement in Industrial Training Exercise:** With students' engagement in the training attachment (internship) to an entrepreneurial business, it will enable them develop the necessary skills required for successful business. This motivates them in areas where they are not competent enough and also help them to exhibit what they have learnt in school, hence industrial training is one of the fulfillments in offering business education programme. Business student are usually exposed to IT for practical experiences.
- **Excursions to Various Entrepreneurs in the Area:** The teacher entrepreneur is to organize excursions to various entrepreneurs in the area where the students can see things as they are, ask questions on managerial skills. This will enable them to be acquainted with the various skills needed in accomplishment of their dreams and aspirations as future entrepreneurs. E.g. excursion in various accounting firms.
- **Organization of Workshops / Seminars:** These tend to plan and organize entrepreneurial skills that are needed for successful business for presentation to business students. This is carried out by inviting a resource person who is knowledgeable in this area for effective instruction. This move helps to instill in the business education students the necessary knowledge of the entrepreneurship skills which bring about their entrepreneurship practices for self-employment. This is done in order to achieve the objectives of the programme.
- **Instructional Methods:** The use of appropriate instructional methods such as field trips, expository, demonstration, discovery, simulation, cash book approach, balance sheet approach, journal approach, trial balance approach etc. has a lot impact in the teaching and learning of entrepreneurship education and the knowledge acquired will assist the business education student to gain viable opportunities in areas such as to manage resources, business opportunities, accounting instructors, fraud discovers, analyst, self-employed and employers of labour.
- **Teachers-Entrepreneur Counselor:** This involves the teacher-entrepreneur to conduct counseling sessions periodically with the help of the Guidance/Counselor to acquaint the business education students on the basic needs of entrepreneurial skills acquisition. In the case of Business Education where the various entrepreneurial skills required are made known/highlighted to the students and this will enable them choose appropriately the right skill to go for e.g. keeping of inventory record, preparation of cheques, balance cash book daily, prepare trial balance, etc.

Conclusion and Recommendations

Business education students in the tertiary institution can benefit from school education when they are exposed to entrepreneurship, equipped with different skills that are education saleable in the labour market. Those students who were equipped with skills that can make them confident, self-reliant and useful citizens were adequately accommodated by the world of business and the society at large.

Recommendations

The following recommendations were drawn:

- The higher institutions should focus on curriculum that is aimed at a growing job market and expanding the production of qualified professionals most required by industries.
- Entrepreneurship education in the universities should be adequately funded. This can be achieved through increase in the budgetary allocation to the universities by the government. With adequate funding, universities will be able to establish entrepreneurial development centers for practical work and the provision of training/instructional material for the programme.

- There should be provision for periodic retraining of the teachers to update their knowledge in the various areas of entrepreneurship and in the use of information and communication technology. This will expose them to modern trends in entrepreneurship across the globe and enhance effective teaching.
- Lecturers should re-dedicate themselves by attending more workshops, seminars to acquaint themselves with these skills so that they can in turn, impart same in the students.
- Entrepreneurship education should become a main-stream activity in education to enable transformations to take place very fast in the nation.

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