

## **ACCOUNTING EDUCATION PROGRAMMES AND SOCIO-ECONOMIC DEVELOPMENT OF THE NIGER DELTA REGION OF NIGERIA**

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### **ABSTRACT**

*This study investigated the relationship between accounting education and socio-economic development in the Niger Delta Region of Nigeria. Thirteen specific objectives, research questions and hypotheses guided the study. Correlation study design was adopted for the study. The population and sample of the study were made up of 109 Ph.D. business education students from the 6 Universities offering postgraduate programme in business education as at 2021/2022 academic session in the Niger Delta Region of Nigeria. Census sampling technique was used because the population was a manageable size. The instrument used for data collection was a structured questionnaire titled Business Education Programme and Socio-Economic Development Questionnaire (BEPSEDQ). The instrument was validated by three experts, one expert from Measurement and Evaluation and two others from Business Education, all from the Faculty of Education, Ignatius Ajuru University of Education. Pearson Product Moment Correlation (PPMC) was used to obtain (r) value of 0.76 to test the reliability of stability while Cronbach Alpha test which gave a reliability coefficient of 0.74 was used to test for the reliability of internal consistency. A total of 109 copies of the instruments were administered but only 101 copies were retrieved and this constituted 93% of the entire copies administered. The data collected were analysed using PPMC (r) analysis to answer the research questions and test the hypotheses at 0.05 level of significance, while for Multivariate analysis, partial correlation was used to test the mediating effect of government policies on the two variables whose relationship were investigated. The findings revealed among others that business education programme proxies such as accounting education, office technology and management education and entrepreneurship education have positive and significant relationship with human capital and entrepreneurship development as proxies of socio-economic development of the Niger Delta area. The findings also revealed among others that business education programme proxies such as accounting education have negative and no significant relationship with job creation as proxy of socio-economic development.*

**Keywords: Accounting Education, Socio-Economic Development, Job Creation**

### **INTRODUCTION**

Business education primary objective is to equip its recipients with knowledge, skills and attitude that can either be used for the purpose of developing future human resources needed by the business world or applicable to start and manage business organizations of any scale in the business world. However, it is unfortunate that despite the noble objectives of this educational programme in providing the nation with the required human capital needed to drive socio-economic development as well as national development, less attention is paid to the needs of the programme. It is not a new thing to say that Business education programme in most tertiary institutions in Niger Delta Region in particular and Nigeria in general is underfunded, lack the requisite facilities especially Information and

Communication Technology (ICT) needed for the training of 21<sup>st</sup> century manpower for the business world, and not much considered for empowerment of the vulnerable members of the society when the need for skills acquisition arises. Consequently, the products of this programme from tertiary institutions in the Niger Delta Region are seen roaming the streets without the confidence to even start up on a micro scale basis and add to the socio-economic development of their immediate environment. Could it be that the various proxies of business education such as accounting, office technology and management, marketing, and entrepreneurship as offered by tertiary institutions in Niger Delta Region are not providing graduating students with the required knowledge and skills to enable them contribute to the socio-economic development of their immediate environment? Or could it be that the lack of maximum attention the programme is receiving when compared to other vocational education programmes like Home economics and Agricultural Education is due to lack of understanding of her socio-economic and national value by relevant stakeholders in and out of the educational sector? Hence to unravel the situation limiting the graduating students' ability to promote socio-economic activities and the need to create awareness of the programme's socio-economic value cannot be overemphasized.

In addition, many researchers have examined different aspects of Business education contributing to socio-economic development or the other. For instance, Ugwuogo (2013) examined Business education and national development: issues and challenges. Folorunso and Taiwo (2018) examined Business education and national development: issues and challenges. Edokpolor and Owenbiugie (2017) investigated the challenges facing business education programme; and how the possibilities of overcoming the challenges of business education programme would help in promoting national development. Adeleke (2021) examined Business education: a basic tool for socio-economic development in Nigeria and reported significant relationship between the two variables after extensive literature review. However, from the best of the researcher's knowledge none of the existing literature on Business education and socio-economic development were empirical based on the evaluation of relevant stakeholders. Consequently, it can be said that the existing studies are based on the subjective evaluation of the authors based on the evidences they reviewed from existing literature. Therefore, to the best of the researcher's knowledge none of the existing studies has provided an empirical evidence of the relationship between business education and socio-economic development especially in the Niger Delta Region, hence the gap in literature that the current study aims to fill. It is these that inform the present study which is aimed at ascertaining the relationship between business education programmes and socio-economic development of the Niger Delta Region of Nigeria.

### **Aim and Objectives of the Study**

The main aim of this study is to investigate the relationship between business education programme and socio-economic development in the Niger Delta Region of Nigeria. Specifically, the objectives of this study are to determine:

1. the relationship between accounting education and human capital development in the Niger Delta Region of Nigeria.
2. the relationship between accounting education and job creation in the Niger Delta Region of Nigeria.
3. the relationship between accounting education and entrepreneurship development in the Niger Delta Region of Nigeria.

### **Accounting Education and Human Capital Development**

Accounting is a business core subject that build individual to become proficient and efficient in carrying out financial tasks. According to Horngren (2010), individual with strong knowledge of cost accounting are prepared to have clear understanding of relevant government regulations, internal controls, cost accounting methods, and cost modeling tools and methods for developing budgets and cutting costs, for proficient data management relating to business, for developing solutions to cost related problems through deductive reasoning, and for interpreting cost related data quickly and correctly. Shinka (2022) reported that private cost accountants developed through accounting education help a company establish a price for its products while establishing the inventory's value as it is subject to market forces. Malhotra (2016) reported that accounting education trains individuals to be proficient in fiscal oversight, developing proposals, calculating return on investment, and measurement financial performance among others. Target Job (2022) reported that the development of human resource through effective accounting education and training is evident when learners are equip with excellent analytical and numeracy skills, good IT skills, a logical and questioning mind, a good eye for detail, excellent written and verbal communication skills, integrity and discretion when handling confidential information, and a good problem solving skills for creating clear and concise financial reports.

### **Accounting Education and Job Creation**

Accountants who are trained through accounting education can work with individuals, small businesses, large corporations, non-profits and government agencies to prepare and organize financial and tax documents (Brunot, 2022). Career opportunities for financial accounting education students can be found in both the public and private sectors. This is based on the fact that financial accountant's duties differ from those of a general accountant, who works for himself or herself (entrepreneurs) rather than directly for a company or organization (Kenton, 2022). According to Richard (2021), some job creation opportunities for financial accounting education students are financial manager, personal financial advisor, senior tax accountant, financial analyst, accounting manager, budget analyst, credit analyst, auditor, or treasury analyst. Malhotra (2016) reported that trained graduates of accounting education could work under government and not-for-profit accounting departments as accounting clerk, accounts payable/receivable clerk, accounting information system specialist, actuarial accountant/insurance accountant, bookkeeping, budget analyst, capital accountant, comptroller/financial controller, cost accountant environmental accountant/sustainability measurement, or payroll accountant. They could also work under render financial services as entrepreneurs like business valuation specialist, certified financial planner, financial analyst, and tax consultant.

According to Accounting Education Change Commission (2010), graduates of management accounting can find job opportunities as budget analyst, financial analyst, accounting manager, controller, chief financial officer (CFO), etc. Okoro (2013) reported that postgraduate students of business education despite being exposed to accounting education courses are not competent in preparation of tax codes and setting up of currency in business management. Mong and Okolocha (2019) reported that management and cost accounting competencies are to a moderate extent possessed by business education graduating students and these may affect their usage of them in workplace. Shinka (2022) reported that students pursuing cost accounting as a career have a varied list of careers to choose

from such a accounting and auditing clerk, chief accounting officer, audit manager, forensic accountant, investment analyst, personal finance consultant, investment banker, economic officer, banking manager, or as researcher.

### **Economics of Education Theory of Crime Reduction by Lochner Lance (2010)**

Economics of education theory of crime reduction states that increased investment in education to boost human capital production is capable of increasing the creation of legitimate work opportunities in the nearest future. The theorist emphasised that educational attainment and the quality of schooling play a significant role in the improvement of recipients socially and economically, with the spillover effect on reduction of crime. The possibility of reducing crime through higher investment in education instead of policy made the theorist refer to the economics of education theory as a human capital-based theory of crime reduction. The theorist suggested that education that ensures job training for young adults (e.g. Job Corps) can impact on redirecting their energies to productive activities and reduce the time they have to be involved in criminal activities.

Lochner posited that the need to provide children and adolescence with quality education that guarantees job related training is informed by the fact that naturally those at these stages of human development are endowed with some set of characteristics shaping subsequently behaviour. Consequently, suggested that investment in quality job related education can be used to utilize these characteristics early enough in order to inhibit criminal tendencies. The theorist postulated that for learning to be productive is a parameter embodied in an individual's endowed characteristics, hence if properly refined through formal education or informal education processes, recipients are capable of taking risks to engage in more socio-economic activities rather than crime.

This theory is relevant to the present study because it shows that proper education of young adults through increase investment in educational programmes promote legitimate work opportunities. It also shows that shaping young adult endowed characteristic through quality job related education inhibits the tendency of being involved in criminal activities. Consequently, it means that quality business education as a job related education can increase recipient's legitimate work opportunities and also shape their natural endowment for productive venture rather than for crimes. The assumption therefore, is that students' exposure to business education programme would increase their legitimate job opportunities in the future and promote socio-economic activities of their immediate environment.

### **Accounting Education**

Accounting education is one of the educational areas of Business education as offered by tertiary institutions in Nigeria and River State to be specific. According to Okoro (2014), the focus of accounting education is to equip students with marketable skills for dual job roles as accounting courses teacher and as accounting officers in any public or private organization. Olinya (2015) noted that accounting education offers knowledge and skills required of Business education students to be able to interpret, prepare and understand information about the financial affairs and the operation of a business. Olinya further noted that accounting education covers subject areas such as financial accounting, management accounting, public-sector accounting and cost accounting. Financial accounting is the field of accounting concerned with the summary, analysis and reporting of financial transactions related to a business. This involves the preparation of financial statements available for

public use, and stockholders, suppliers, banks, employees, government agencies, business owners, and other stakeholders are examples of people interested in receiving such information for decision making purposes (Fred, 2011).

Financial accounting is a specific branch of accounting involving a process of recording, summarizing, and reporting the myriad of transactions resulting from business operations over a period of time. These transactions are summarized in the preparation of financial statements, including the balance sheet, income statement, and cash flow statement, that record the company's operating performance over a specified period (Kenton, 2022). Management accounting is a branch of accounting that is concerned with the identification, measurement, analysis, and interpretation of accounting information so that it can be used to help managers make informed operational decisions (Kilger, 2012). Sharman (2013) noted that major tasks of management accountants are rate and volume analysis, Business metrics development, Price modeling, Product profitability, Geographic vs. industry or client segment reporting, Sales management scorecards, cost analysis, Cost–benefit analysis, cost-volume-profit analysis, life cycle cost analysis, client profitability analysis, it cost transparency, capital budgeting, buy vs. Lease analysis, strategic planning, strategic management advice, internal financial presentation and communication, sales forecasting, financial forecasting, annual budgeting, and cost allocation.

### **Socio-Economic Development**

Socio-economic development is a complex issue, with many different and sometimes contentious definitions. However, the understanding of socio-economic development can be facilitated through the comprehension of the concept of development. From a general perspective, development means a progression from a simpler or lower to a more advanced, mature, or complex form or stage. It is also defined as the gradual advancement or growth through a series of progressive changes. According to Bartik (2012), the development when aligned with economic activities has to do with sustained improvement in material well being of society. Feldman, et al (2014) noted that economic development leads to changes fulfilling wider objectives of ensuring more equitable income distribution, greater employment and poverty alleviation. This means that economic development is a process consisting of a long chain of interrelated changes in fundamental factors leading to a rise in the living condition of citizens. Socio-economic development according to Weil (2015) includes changes in qualitative terms such as social attitudes and customs along with quantitative growth of output or national income.

The United Nations Development Project (UNDP) (2010) defined socio-economic development as a purposeful change in a society that contributes to social and economic well being and advancement of its people without creating any disharmony. UNDP also noted that Socio-economic development indices include living long and healthy lives, knowledgeable citizens, ensuring equitable access to resources needed for a decent standard of living and ensuring citizens participation in the life of their community. From purely economic perspective, Socio-economic development brings about improvement in human welfare, quality of life and social well being. It can be measured using a range of economic indicators such as:

- Gross Domestic Product (GDP): This is the total value of goods and services, produced in a country (US\$)
- Gross National Product (GNP): Total value of goods and services produced in a country, including income from investment abroad (US\$)

- Purchasing Power Parity: Takes into account local cost of living and is usually expressed per capita (US\$)

Akanmu (2014) described socio-economic development as the overall development or a collective socio-economic, political as well as religious advancement of a country or nation. Obafemi (2015) opined that socio-economic development basically deals with improvement in the socio-economic standard of the people which is evidence in the increase in capital income and employment, promoting human welfare, satisfying basic needs and protecting the future of nation. Adebisi (2016) opined that socio-economic development is the transformation of people socially, economically, politically, educationally, orderly, and materially with the aim of improving their quality of life. Adeowu and Jekayinfa (2016) also defined socio-economic development as the process of change in a nation by which the entire system moves away from a condition of life widely perceived as unsatisfactory towards a situation or condition of life regarded as materially and spiritually better. Olori and Olori (2018) described socio-economic development as the process of initiating and sustaining the promotion of human social life, standard of living, and economic health.

## **METHODOLOGY**

### **Design of the Study**

Correlation research design was adopted for this study.

### **Population of the Study**

The population for this study consisted of 109 business education Ph.D students from the six universities in the Niger Delta region of Nigeria that are offering business education programme at postgraduate level within 2021/2022 academic session. **Sample and**

### **Sampling Technique**

The sample of the study comprised the entire 109 Ph.D. business education students in Universities in the Niger-Delta region of Nigeria. The entire population was used as sample. The study adopted census sampling technique since the population is of a manageable size.

### **Instrument for Data Collection**

The instrument for data collection used for this study was a structured questionnaire titled Business Education Programme and Socio-Economic Development Questionnaire (BEPSEDQ).

### **Method of Data Analysis**

The data collected were analysed using Pearson Product Moment Correlation (PPMC)  $r$  analysis to answer the research questions and tested the hypotheses at 0.05 level of significance, while partial correlation was used to answer research question and hypothesis 13. All computations were done with the aid of SPSS version 23.0.

## **Results**

### **Test of Hypotheses**

**Hypothesis 1:** There is no significant relationship between accounting education of business education programme and human capital development in the Niger Delta region of Nigeria.

**Summary of Pearson Product Moment Correlation on the Significant of Relationship between Accounting Education of Business education Programme and Human Capital Development in the Niger Delta region of Nigeria**

		Accounting	Human Capital Development
Accounting	Pearson Correlation	1	.98**
	Sig. (2-tailed)		.000
	N	101	101
Human Capital Development	Pearson Correlation	.98**	1
	Sig. (2-tailed)	.000	
	N	101	101

\*\* . Correlation is significant at the 0.05 level (2-tailed).

Table 1 reveals that Pearson's  $r = 0.98$ ,  $p > 0.05$ , at 0.000. Since the p value obtained at 0.000 is less than level of significance at 0.05, the hypothesis is rejected. This means that there is significant very strong positive relationship between accounting education of business education programme and human capital development in the Niger Delta region of Nigeria. This is due to the fact that knowledge, skills and attitude acquired through accounting education of business education programme improved the human capital of recipients in the Niger Delta region of Nigeria.

**Hypothesis 2:** There is no significant relationship between accounting education of business education programme and job creation in the Niger Delta region of Nigeria.

**Summary of Pearson Product Moment Correlation on the Significant Relationship between Accounting Education of Business education Programme and Job Creation in the Niger Delta region of Nigeria**

		Accounting	Job Creation
Accounting	Pearson Correlation	1	-.15
	Sig. (2-tailed)		.138
	N	101	101
Job Creation	Pearson Correlation	-.15	1
	Sig. (2-tailed)	.138	
	N	101	101

Table 2 shows that Pearson's  $r = -0.15$ ,  $p > 0.05$ , at 0.138. Since the p value obtained at 0.138 is greater than level of significance at 0.05, the hypothesis is accepted. This means that there is no significant relationship between accounting education of business education programme and job creation in the Niger Delta region of Nigeria. This is due to the fact that knowledge, skills and attitude developed through accounting education has not significantly led to job creation for and by the recipients of business education programme in the Niger Delta region of Nigeria.

**Hypothesis 3:** There is no significant relationship between accounting education of business education programme and entrepreneurship development in the Niger Delta region of Nigeria.

**Table 4.15: Summary of Pearson Product Moment Correlation on the Significant Relationship between Accounting Education of Business education Programme and Entrepreneurship Development in the Niger Delta region of Nigeria**

		Accounting	Entrepreneurship Development
Accounting	Pearson Correlation	1	.47**
	Sig. (2-tailed)		.000
	N	101	101
Entrepreneurship Development	Pearson Correlation	.47**	1
	Sig. (2-tailed)	.000	
	N	101	101

\*\* . Correlation is significant at the 0.05 level (2-tailed).

Table 3 reveals that Pearson's  $r = 0.47$ ,  $p < 0.05$ , at 0.000. Since the  $p$  value obtained at 0.000 is less than level of significance at 0.05, the hypothesis is rejected. This means that there is significant moderate positive relationship between accounting education of business education programme and entrepreneurship development in the Niger Delta region of Nigeria. This implies that knowledge, skills and attitude acquired through accounting education of business education programme significantly leads to entrepreneurship development in the Niger Delta region of Nigeria is balanced.

**Relationship between Accounting education of Business education Programme and Human Capital Development in the Niger Delta region of Nigeria**

The results related to this specific objective revealed that there is very strong positive relationship between accounting education of business education programme and human capital development in the Niger Delta region of Nigeria. The results of hypothesis testing relating to this specific objective revealed that there is a very strong positive significant relationship between accounting education of business education programme and human capital development in the Niger Delta region of Nigeria. This finding emanated from the fact that the recipients of accounting education of business education programme acquire more knowledge, skills and attitude relating to identifying, posting, balancing and reporting accounting transactions more than they know before exposure to the curriculum. This means that their human capital increases as at the end of the programme. The finding of this study is supported by the assertion of Olinya (2015) who noted that accounting education offers knowledge and skills required of Business education students to be able to interpret, prepare and understand information about the financial affairs and the operation of a business. The finding of this study is also supported by the finding of Malhotra (2016) who reported that accounting education trains individuals to be proficient in performing financial related tasks. This finding of this study is also supported by Mubashiru, et al (2016) when they discovered that there is strong positive and significant relationship between education acquired at the tertiary level and human capital development required for driving economic development.

### **Relationship between Accounting education of Business education Programme and Job Creation in the Niger Delta region of Nigeria**

The results related to this specific objective revealed that there is very weak negative relationship between accounting education of business education programme and job creation in the Niger Delta region of Nigeria. The results of hypothesis testing relating to this specific objective revealed that there is no significant relationship between accounting education of business education programme and job creation in the Niger Delta region of Nigeria. This finding emanated from the fact that the accounting knowledge, skills and attitude developed by most of the recipients of business education accounting education do not directly translate to job creation where they are not chartered accountants or certified auditors, and not ready to start small scale financial business like Point of Sales (POS) service and micro savings and lending service in the Niger Delta region. The finding of this study is supported by the finding of Okoro (2013) who reported that postgraduate students of business education despite being exposed to accounting education courses are not competent in taking up available accounting related jobs. However, the finding of this study is contrary to the position held by Adebisi (2016) who posited that business education develops individuals' capacities to enable them create employment for self and others. The finding is also contrary to the finding of Olori and Olori (2018) when they reported that business education through the provision of various skills for exploiting opportunities and job creation sustainable development.

### **Relationship between Accounting education of Business education Programme and Entrepreneurship Development in the Niger Delta region of Nigeria**

The results related to this specific objective revealed that there is moderate positive relationship between accounting education of business education programme and entrepreneurship development in the Niger Delta region of Nigeria. The results of hypothesis testing relating to this specific objective revealed that there is a moderate positive significant relationship between accounting education of business education programme and entrepreneurship development in the Niger Delta region of Nigeria. This finding emanated from the fact that most respondents agreed that knowledge; skills and attitude acquired through accounting education of business education can stimulate innovative risk taking to establish financial related micro and/or small scale businesses in the Niger Delta region. The finding of this study is supported by the finding of Atah and Bessong (2018) when they noted that through financial record keeping skills acquired in business education programme, individuals have the confidence to establish their own small scale businesses and sustain them. The finding of this study is also supported by the position held by Target Job (2022) when it reported that the development of human resource through effective training in public sector accounting empowers the recipients to use such knowledge to establish and profit from their own businesses.

The study further concluded that all components of business education programme, that is, accounting education negative relationship with job creation in the Niger Delta hasregion of Nigeria. Consequently, the relationship of these educations to job creation was not significant. However, this is contrary to the objectives of 'self-reliance and self-employment' which the programme was designed to promote. This means that there is need for certain proactive measures to be taken in order to correct the anomalies hindering the programme from taking its central place as contributor to socio-economic development.

## RECOMMENDATIONS

Based on the findings and conclusion drawn, the following recommendations were made:

1. Business education curriculum developers should review accounting education content to give students especially those opting for postgraduate studies opportunity to study, write and be certified as professional accountant before graduation from tertiary institutions in the Niger Delta region of Nigeria.
2. Business education curriculum developers and lecturers should provide accounting education students with more opportunity for hands-on-experience learning activities especially tasks capable of stimulating their confidence to be job creators rather than job seekers before graduation from universities in Niger Delta region of Nigeria.
3. Business education lecturers should expose accounting education student to finance related entrepreneurship activities as practical aspect of their education before graduation from universities in the Niger Delta region of Nigeria.

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