

FUNCTIONAL ACCOUNTING EDUCATION CURRICULUM FOR SUSTAINABLE YOUTH ENTREPRENEURSHIP

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ABSTRACT

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Companies that are always looking for methods to save expenses and stay competitive have made professionalism in accounting education a priority. Thus, the type of professionals that are in need today must be produced by the accounting education that students receive. Redundancies, gaps in the accounting curriculum, and a lack of financial and human resources to make meaningful improvements are some of the factors contributing to the shortage of workers with the necessary skills and capacity. Sequel to this, this study aims at examining functional accounting education curriculum for sustainable youth empowerment. The study's participants were employees of the Edo State Ministry of Education; 45 employees in total were selected from the population, which was used to calculate the sample size. The study used a survey research design, and the findings indicate that the functional education curriculum has little impact on long-term youth empowerment in Edo State. The study suggests that the Nigerian University Commission create a workable curriculum that will encourage accounting education among young people by creating jobs.

Introduction

Education is the foundation of any civilization and a key tool for advancing the nation, according to Nwawuzie (2014). Accordingly, education is viewed as the skill of using what has been learned (Ajibade, 2019). Both developed and developing countries use education to solve their issues, not merely for pleasure. When it comes to Nigeria, the National Policy on Education (NPC) (FRN; 2004) made it clear that education's goal is to meet both individual and community needs while taking the environment and modern realities into account. Among the first things a nation undertakes after winning independence, according to Omede (2012) and Creel et al. (2018), is to ensure that its educational systems are well-established and focused on accomplishing its long-term goals. For the nation to be stable, secure, and respected in the international community, the people who will manage the various institutions must be skilled, and education is a key tool for this development.

Accounting is one of the specified vocational skills. Before the arrival of the colonial overlords, vocational and technical education was the accepted means of delivering knowledge in Nigeria since the African educational system at the time prioritized practical learning above theoretical knowledge (Boyce et al., 2019). The

local Statement of Accounting Standards (SAS) have been superseded by the globally adopted International Financial Reporting Standards (IFRS) as the rules governing accounting preparation. However, the Nigerian curriculum has yet to adapt to this breakthrough, thus students are still being taught the outdated method. Consequently, at graduation, these students will be unable to effectively engage in the contemporary global marketplace. Technology, according to Mburayi (2018), is man's attempt to satiate his material needs by creating things out of physical objects or using scientific knowledge to alleviate environmental issues. It is significant because it connects the natural and intellectual histories of man, unites the cosmos of doing and that of knowing, and exposes these pupils to any actions that pose a threat to national security.

The word "technology" is derived from the Greek words "kill" and "science," according to Uriah (2012), while Minniti et al. (2008) assert that one cannot exist without the other. Through the years, technology has been referred to as "the scientific knowledge used in practical ways to create new things," "the special skill and ability in the making or creation of objects," that involves "a human activity consisting of procedures, processes, and methods being developed and adapted by society to solve specific problems and satisfy social needs." Technology, according to Wubon (2013), is a suitable fit for accounting since it is a human activity that includes methods, processes, and procedures used to address social demands and solve particular problems.

Several research have already been conducted on how to ensure sustainable growth. As a solution to this problem, Okoli (2010) noted that "some academic institutions are revising their curricula to focus on skills, such as information technology skills, which would make their students more attractive to other firms." When correctly executed, entrepreneurial education will equip students with the skills necessary to make decisions and establish commercial partnerships, among other things. Research on repositioning Nigerian youths for economic emancipation through entrepreneurial education by Oviawe (2010) More business knowledge, he continued, fosters the development of qualitative skills that make accounting and computation easier. According to him, they will empower young Nigerians to be loyal and productive workers and employers. Uche (2007) says that "repositioning University MBA through revised programs, involving partner companies and workshops will help universities refine its products the graduates so that they can effectively implement initiatives." Akpomi (2008) asserts that colleges can promote sustainable development through network building, social engagement, problem-solving training, and new business endeavors.

Businesses that are constantly searching for ways to reduce costs and maintain their competitiveness have prioritized professionalism in accounting education. Therefore, the accounting education that students acquire must develop the kind of professionals that are needed today. The lack of personnel with the requisite skills and capacity is exacerbated by gaps and redundancies in the accounting curriculum, as well as a lack of financial and human resources to implement significant improvements. "Some people now view the current curriculum model as an impediment to change, rather than a catalyst (Igbo, 2006; Albrecht et al. 2006; Jude, 2012; Ifedili et al. 2011; Anao, 2009). Given that students are being "trained" rather than "educated," it is understandable why contemporary accounting curriculum have been criticized for being rule-based and requiring rote memory (Ekpeyong, 2007). Since new developments and innovations have nearly entirely changed the nature, environment, content, and competences of the accounting profession and its functions worldwide, the current NUC curriculum is out of date and outdated. According to Martin et al. (2007), these issues have impeded economic growth and exacerbated a host of other issues and harsh realities, such as hunger, poverty, unemployment, crime, wars, and illnesses. Perhaps more than the other complaints, the latter served as the impetus for the strong recommendation that functional accounting education be examined in order to empower young people in a sustainable way.

Literature Review

Elkington (1997) introduced the triple-bottom-line (TBL) framework, asserting that an organization's success should be measured not only by financial performance but also by its social and environmental contributions. This multidimensional view urges a shift in accounting education to incorporate sustainability principles, enabling future accountants to balance profit with social equity and ecological responsibility. Such integration equips students to meet stakeholder expectations (Al-Hazaima et al., 2021) and make ethical decisions (Bandura, 2001). Complementing this, system theory emphasizes the interconnectedness of social, economic, and ecological systems (Hasrul et al., 2023), suggesting that ignoring one dimension undermines the whole. Thus, accounting curricula must evolve to reflect these relationships, helping students grasp the sustainability implications of their decisions (Powell & McGuigan, 2022; Glavin, 2017).

Accounting education, as described by Nwokike (2010) and Chukwunta (2012), aims to develop employable skills and professional competence in financial management, clerical work, and entrepreneurship. In Nigeria, the inclusion of accounting within vocational and technical education was designed to foster self-

reliance and economic independence (Fayolle et al., 2006). However, globalization and digitalization demand that accounting graduates not only possess technical expertise but also intercultural competence and global awareness (Bridge et al., 2010). In this light, accounting education should nurture a global mindset, adaptability, and innovation to prepare graduates for international business environments. Employers increasingly seek graduates capable of contributing productively to organizational success, not merely fulfilling administrative roles (Adejimola et al., 2009).

Despite its importance, accounting education in Nigeria faces persistent challenges such as outdated curricula, insufficient teaching aids, and large class sizes (Blau et al., 2019; Ebim et al., 2024). The dominance of lecture-based methods limits creativity and problem-solving, which are essential in modern accounting practice (Wu et al., 2015). A more experiential approach—including case studies, field projects, and interactive learning—can enhance students' analytical and decision-making abilities (Ascani et al., 2021). Furthermore, core courses often lack adequate integration of ethics, corporate governance, and ICT, weakening graduates' readiness for evolving industry needs (Anoa, 2009; Albrecht et al., 2006). Universities' limited funding also hampers efforts to upgrade infrastructure, retain qualified lecturers, and maintain relevant teaching materials, thereby affecting educational quality.

To overcome these limitations, reforms should focus on creating broad-based curricula that integrate management, statistics, ethics, sustainability, and applied economics. Strengthening the link between academia and industry can ensure that accounting graduates gain practical exposure and entrepreneurial insight (Evans et al., 2012). Frequent curriculum reviews (Mburayi, 2018) are necessary to keep pace with global changes and align with Sustainable Development Goals (SDGs). This approach aligns with Bridge et al. (2010), who argue that global best practices and innovation should guide curriculum design, emphasizing ICT literacy, teamwork, communication, and creative thinking. By developing these competencies, universities can empower students to become ethical leaders and contributors to national development.

Empirical evidence reinforces these theoretical propositions. Soneye (2023) found that most accounting students in Nigeria lack adequate entrepreneurial skills, underscoring the need for hands-on learning. Similarly, Otamiri and Jacob (2023) concluded that accounting education enhances financial literacy and self-employment potential among youth, while Birkey and Hausserman (2019) showed that process-oriented feedback fosters creativity in accounting students. Other studies (Ifeanyichukwu et al., 2018; Cheng et al., 2016) highlight the importance of

project-based and creativity-driven pedagogy for empowering graduates. Collectively, these findings affirm that a reformed, sustainability-oriented accounting curriculum can serve as a catalyst for youth empowerment, innovation, and national development in Nigeria.

Research Methods

This study employed a survey as its research design. The objectives of the study had an impact on the design choice. This research technique provides a quick, accurate, and effective way to assess data on a population of interest. It investigates curricula for functional accounting education in order to empower young people in a sustainable way. The phrase "research population" describes the entire scope of the study in terms of the subjects to be polled. The employees of the Edo State Ministry of Education served as the study's population. The demographic that the researcher chose to use includes every department within the ministry. There are 60 employees in the ministry overall.

All staff members have an equal chance of being represented thanks to sampling. The portion of the population chosen through sample random sampling is known as the sample size. The population's characteristics are described by the relative number of people in the population. In view of this, the researcher used sample size of 45 workers, which were chosen to represent the total population. To send out the questionnaire and ensure that it receives attention without bias, the researcher employed the random sampling approach.

The researcher employed the following techniques to collect data in order to ensure that the research findings were adequate and effective.

- i. The questionnaire method involves several segmental questions and structure designed to extract pertinent information from the respondents. To keep things simple, the researcher chose to use a multiple-choice questionnaire format, which allows the respondent to make their selection with ease. The questionnaire checklist was created primarily with the housing factor in mind.
- ii. Personal Observation: This could be a useful tool for doing a case study in a busy, huge firm by addressing employees at work. This technology reduced interview bias, allowed the researcher to physically watch things, and allowed the procedure to be extremely accurate by eliminating the conjunctives about the respondents' actions in each number.
- iii. Personal Interview: As the name suggests, the researcher used a personal interview to supplement the study's findings. These participants will participate in in-person interviews about topics that are not included in the questionnaire from the chosen sample to whom it was distributed. This

approach is progressive due to its adaptability. Depending on the needs of the interview, some of the questions may change.

Researchers can gather precise information that is pertinent to this project work through the use of questionnaires, in-person interviews, and direct observation techniques. According to the researcher, these techniques make it simple to gather all the information required for wise decision-making to enhance management operations within the company. A thorough evaluation of each circumstance can be obtained via questionnaire checklists, and direct observation and in-person interviews will maintain the data gathered in an appropriate format.

To support the hypothesis, the data gathered for this study was examined using the chi-square approach, which involved tabulating and interpreting the response choices obtained from the questionnaire questions. Using this method, the researcher produced a set of results.

The formula for this technique is as follows:

$$\begin{aligned}\text{Level of significance} &= 0.05 \\ \text{Degree of freedom (df)} &= (r-1) = (3-1) (2-1) = 2 \\ \text{Testing of statistics} &= \chi^2 = \sum \frac{(O-E)^2}{E}\end{aligned}$$

Decision rule = - Accept H_0 if χ^2 is greater than table (5.991)

Because it will allow the researcher to assess the data collected from the responder and derive the necessary conclusions, the researcher thought chi-square procedures were more appropriate. Here, the researcher will additionally report respondents' answers to each questionnaire item using a percentage.

Result and Discussion

The respondents in this research consist of 45 individuals, comprising 55.6% males and 44.4% females. This relatively balanced gender composition indicates inclusiveness and provides diverse perspectives in the study's findings. In terms of age distribution, most respondents are between 31 and 40 years old (33.3%), representing the dominant age group in the sample. Younger respondents below 30 years account for 44.4% of the total, while those aged 41-60 years make up the remaining 22.2%. This age composition suggests that the majority of participants are in their productive and career-active years, making them suitable for providing relevant and experience-based responses.

Regarding educational background, a significant portion of respondents (44.4%) hold undergraduate-level qualifications such as OND, HND, or BSc degrees. Another 22.2% have completed secondary education, while 11.1% possess postgraduate qualifications (MSC, PGD, or PhD). The remaining respondents hold

either foundational or other types of certifications. This academic diversity indicates that the respondents are generally well-educated, capable of understanding and responding thoughtfully to the research instrument. From the marital perspective, more than half of the respondents (55.6%) are married, while 33.3% are single. A smaller proportion are divorced (6.7%) or widowed (4.4%). The predominance of married respondents may suggest a population that balances work and family responsibilities, potentially influencing their views on workplace engagement and decision-making.

In terms of work experience, nearly half of the respondents (44.4%) have between three to five years of professional experience, followed by 22.2% with up to two years and another 22.2% with six to eleven years of experience. Only 11.1% have more than twelve years of work experience. This distribution shows that the majority of participants have moderate experience levels—enough to understand workplace dynamics while still being adaptable to new management or operational approaches. Overall, the demographic characteristics of respondents reveal a well-balanced and knowledgeable sample, representing a diverse range of experiences, educational levels, and personal backgrounds. This diversity enhances the robustness of the study's findings and strengthens the credibility of its analytical outcomes.

The findings of this research reveal strong perceptions regarding the importance of youth empowerment as a driver of economic development. Most respondents emphasized that empowering young people is essential for achieving sustainable progress. A total of 44.4% of participants strongly agreed with this view, while another 33.3% agreed. Only a small fraction of respondents was undecided (11.1%) or disagreed (11.1%). This distribution clearly indicates that the majority of participants recognize youth empowerment as a vital component of national and community economic advancement. The data suggest that when young people are equipped with the right skills, education, and resources, they contribute more effectively to productivity and innovation within the economy.

In addition, the majority of respondents acknowledged that the absence of adequate youth empowerment programs can lead to negative societal outcomes such as terrorism and social vices. A striking 88.9% of respondents strongly agreed that a lack of empowerment among youth often results in frustration, unemployment, and vulnerability to crime or extremist ideologies, while 6.7% agreed and only 4.4% remained undecided. These findings underscore the urgent need for structured empowerment programs that not only promote economic participation but also strengthen social stability and civic responsibility among young people.

When respondents were asked about the relationship between accounting education and sustainable youth empowerment in Edo State, the majority expressed concern that the existing accounting education curriculum has a weak impact. Approximately 88.9% strongly agreed that the curriculum, in its current form, does not sufficiently equip youth with practical, functional skills necessary for empowerment and economic independence. A small number of respondents (6.7%) agreed, while 4.4% remained neutral. This pattern reflects a general perception that educational systems require reform to align with labor market needs and entrepreneurship development goals.

Moreover, another set of responses reinforced the view that inadequate youth empowerment remains one of the root causes of social vices and insecurity. About one-third of respondents (33.3%) strongly agreed with this statement, while a majority of 55.6% agreed. Only a small minority (11.1%) were undecided or disagreed. This consistency across responses demonstrates the widespread recognition among participants that empowering young people is not merely an economic issue but also a social necessity for maintaining peace and cohesion. Finally, the analysis of respondents' perceptions regarding accounting education in Edo State shows general dissatisfaction with its current effectiveness. Two-thirds of the respondents (66.7%) strongly agreed that the quality and accessibility of accounting education are low, while another 11.1% agreed. An equal proportion (11.1%) were undecided, and only a small number (11.1%) disagreed or strongly disagreed. This suggests that while education is recognized as an empowerment tool, its potential is undermined by curriculum limitations, inadequate infrastructure, and a lack of practical orientation. Overall, the results indicate that respondents hold a unified perspective: youth empowerment especially through relevant and functional education is a key foundation for sustainable economic growth and social stability. Conversely, neglecting youth development may lead to serious socio-economic consequences, including unemployment, insecurity, and diminished national productivity.

Research Hypothesis

The hypothesis aimed to assess whether a functioning accounting education curriculum significantly contributes to sustainable youth empowerment in Nigeria. The test employed a Chi-Square analysis with a significance level of 0.05, and the decision rule specified rejecting the null hypothesis if the p-value was less than this threshold. The results revealed a Chi-Square value of 8.400 with 4 degrees of freedom and an asymptotic significance (p-value) of 0.058. Because the p-value is slightly higher than 0.05, the null hypothesis is accepted, indicating that the

relationship between a functioning accounting education curriculum and sustainable youth empowerment is not statistically significant at the 5% level.

However, this finding does not necessarily imply that the accounting education curriculum has no real-world impact. The p-value being close to the threshold (0.058) suggests a marginal effect, meaning that with a larger sample size or a more refined measure of curriculum quality and empowerment outcomes, the relationship might reach statistical significance. Furthermore, beyond quantitative measures, the curriculum may influence youth empowerment indirectly—by developing critical thinking, financial literacy, entrepreneurial awareness, and employability skills. These qualitative improvements often take time to translate into measurable socio-economic impacts.

In this context, the result highlights the need for curriculum reform and practical integration for instance, including entrepreneurship modules, sustainability accounting, and digital financial management—to strengthen the curriculum's relevance to Nigeria's evolving economic landscape. Therefore, while statistical evidence does not confirm a significant relationship, practical and theoretical considerations suggest that enhancing the accounting education curriculum remains a crucial pathway toward achieving sustainable youth empowerment.

Conclusion and Recommendation

The key to a country's economic advancement is accounting education, which has greatly aided in the development and empowerment of young people by raising their rate of acceptability, skill acquisition, and safety-reliance. All of the aforementioned was made feasible by the revised or repositioned accounting education curriculum, which included the following information: Young people studying accounting should be exposed to a variety of fields, such as information and communication technology (ICT), entrepreneurship, forensics, mandatory industrial attachment (IT), etc., in order to improve their competency, capability, and capacity.

As a result of the curriculum's redesign, repositioning, and reform, this study concludes that accounting education has done a good job of promoting youth empowerment and development. Among other conclusions drawn from the research is that the accounting education curriculum in Edo State benefited the young people studying the subject. According to numerous reports in reviewed literature, accounting education curricula have had a major impact on the sustainability and economic growth of young people pursuing business education. Additionally, it was determined that the curriculum for accounting instruction was a practical one that young people in higher education utilized. Based on the results,

it is advised that the curriculum for accounting education be repositioned in order to sufficiently guarantee greater sustainability and empowerment of young people through professional accounting practice. Thus, the following suggestions were made in order to guarantee Edo State's Functional Accounting Education curriculum and Sustainable Youth Empowerment:

- i. To improve the accounting education curricula at Edo State's postsecondary institutions, the Nigerian University Commission should periodically examine them through tertiary universities.
- ii. To guarantee that lecturers are given fair assignments and to assist them become more productive in their efforts to support the institutions' pursuit of economic growth and development, tertiary institutions should regularly assess the workload distribution of their faculty.
- iii. The Nigerian University Commission ought to create a workable curriculum that will encourage young people to pursue accounting degrees by creating jobs.
- iv. To support research and student relationships, all academic staff members need roomy office space. Delivering accounting education should be predicated on the availability of well-equipped office space, seminar rooms, classrooms, computer labs, accounting software, libraries, internet access, and international periodicals.
- v. To promote youth empowerment, students should be exposed to standard, thoroughly studied textual materials issued by respectable publishers.

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