
REPOSITIONING OF ACCOUNTING EDUCATION CURRICULUM FOR SUSTAINABLE YOUTH DEVELOPMENT AND EMPOWERMENT

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Abstract

The need for repositioning of accounting education curriculum in order to ensure sustainable youth development and empowerment cannot be over emphasis in this modern world where unemployment is very high. This research work main objective was to examine the extent in which repositioning of accounting education curriculum ensures sustainable youth development and empowerment. Descriptive and historical methods were used in analyzing theoretical and data variables, accounting education generally is regarded as the light that opens a nation's gate to progress economically and otherwise; it remains the fundamental factor of development because it have the potential of enriching people's understanding and improve quality of life which leads to broad social benefits for humanity and society. In addition the findings shows that repositioning of accounting education curriculum have ensured youth development and empowerment in Nigeria to great extent. The paper concluded that more of repositioning of accounting education curriculum should be adopted to achieve adequate youth development and empowerment.

Keywords: Accounting education, Repositioning, Accounting curriculum, sustainable Youth development and sustainable Youth empowerment.

Introduction

Education history has it that the first education system was created in Xia dynasty (2076–1600 BC), during Xia dynasty government which built schools to educate aristocrats, people mostly farmers, workers etc were be trained based on their areas of occupation. However, foundation of modern public education system was

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invented by Horace Mann; who saw that the industrializing world demanded different skills than its agricultural predecessor. According to Nwawuzie (2014), Education is the bedrock of every society, a tool and a key for nation building and national development. Education system includes everything essential that goes into educating students at the public level. This system is taken into account for students and learners at local, state as well as national levels.

Education remains the key to empowerment of the people and the nations as a whole (Ibrahim 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 like accounting 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. (Kibuuka, 2008). 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. Again, 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.

General view have it that competence-based education is specified in terms of outcomes, or what students and youths can accomplish, rather than an individual's knowledge or capabilities. This type of education has been the subject of discussions especially as regard accounting education; this have lead to a lot of changes in Accounting Education curriculum within last few decades globally. However, defining competences has not been easy as there are alternative definitions and philosophies underlying competence-based approaches and visions on how to assess competences.

In the view of the European qualifications framework for Lifelong Learning (EU, 2008), competences are distinguished from knowledge and skills which are described in terms of responsibility and autonomy. Competence means a proven ability to use knowledge, skills and personal, social and/or methodological abilities, in work or study situations and in professional and personal development. In the European qualifications framework context, a competence is described in terms of responsibility and autonomy. Knowledge means the outcome of the assimilation of information through learning. Knowledge is the body of facts, principles, theories and practices related to a field of work or study. In the same context of the knowledge is described as theoretical and/or factual. While Skills means the ability to apply knowledge and use know-how to complete tasks and solve problems. Defining competences as the results of activities or skills, rather than the activities or skills themselves, appear to be partly motivated by an attempt to keep competences more holistic than atomistic" (Boritz and Carnaghan, 2003).

The accounting program curriculum should provide a foundation of professional knowledge, professional skills, and professional values, ethics and attitudes that enable them to continue to learn and adapt to change throughout their professional lives. These capabilities will enable professional accountants to identify

problems, know where to find this knowledge and know how to apply it in an ethical manner to achieve appropriate solutions. The balance of these elements may vary but what is required is to develop the knowledge base, strong skills and ethical values in order to produce competent professional accountants with appropriate values, ethics and attitudes.

Statement of Problem

Several curriculum analyses in all levels of education and courses in Nigeria has shown to be effective mostly on paper, without being translated to the market or labour need to equip the teeming youth for sustainable development and empowerment, this is highly disturbing especially when compared with the educational curriculum in many developing and developed countries of the world. Curriculum of Nigerian schools has also been criticized for being over ambitious which result in overload and insufficiently attending to the needs of the labor market particularly in accounting courses thereby describing accounting curriculum as being rule-based and demanding rote memorization as students are being ‘trained’ rather than ‘being educated’ (Adams et al., 2014).

Again, the Current accounting curriculum being allowed by national university commission (NUC) seems to be stale and obsolete because the world has witnessed new changes and innovations which have almost completely altered the nature, environment, content and competencies of accounting profession and functions in all over the world. According to Okoye (2017), these problems as mentioned have hindered economic development and contributed to many other problems and hard realities which includes poverty, unemployment, crime, hunger, conflicts and diseases. Other worrisome problem is the huge gulf of difference between the intended curriculum and what is actually implemented by lecturers and what is achieved by students both of which are respectively called the implemented and achieved curriculum. Certainly there has been a lot of quality review and changes in accounting education curriculum of Nigerian schools since the year 1999 when Nigeria returned to democratically elected government, hence the problem that prompted this research, whose objective is to examine the extent this changes and repositioning of accounting education curriculum have ensured sustainable youth development and empowerment.

Objectives of the Study:

The main objective of this research work is examining the extent in which repositioning of accounting education curriculum ensures sustainable youth development and empowerment. Specifically it determines the extent repositioning of accounting education curriculum ensures quality professional practices.

Conceptual and Theoretical Review:

This research work conceptual framework refers to the presentation of conceptual background of the variables in the topic which is repositioning of accounting education curriculum for sustainable youth development and empowerment in line with definitions available in the literature and the operational definitions adopted by the researcher. While Theoretical Framework refers to presentation of the theories available in the literature as regards repositioning of accounting education curriculum for sustainable youth development and empowerment.

Global Concept of Accounting Education:

Accounting is the study of methods involved in making a financial record of business transactions and the preparation of statements concerning the assets, liabilities, and operating results of a business. Accounting majors study economic and managerial perspectives on the relationships among business activity, economic outcomes, and evaluation of business performance accounting. Accounting as a global concept and a course of study have a history that can be traced back thousands of years to the cradle of civilization in Mesopotamia and it developed alongside writing, counting and money. The early Egyptians and Babylonians created auditing systems, while the Romans collated detailed financial information.

The accounting curriculum prepares students for careers in auditing, corporate accounting, management consulting, governmental and not-for-profit organizations, and taxation. The accounting curriculum also provides an excellent background for students who want to pursue graduate work in business, public administration, or law.

Accounting in summary is a professional course that involves recording, classification, analysis, presentation and interpretation of financial transactions to show how they affect the operational performance of a business entity. Accounting contributes immensely to the growth of any nation most especially in aspect of the economy. Therefore, it serves a great purpose in reckoning financial activities both in the public and private sectors. Through accounting, accurate financial statements are generated on the expenditure made or incurred by governments and firms. Also, accounting helps in comparing credit and debit balances which must be ascertained for a company, organization, government or firm to realize whether it is making profit or loss after the deduction of taxes. As a profession, accounting is relevant to both macro-economic and micro-economic aspects of a nation. It, therefore, covers a broad range of components adopted in decision making and in carrying out economic activities. Accounting components are vital in executing socioeconomic activities like capital formation, project evaluation, and economic planning. Amongst others, accounting components may include auditing, business accounting, social accounting and government accounting.

Accounting education in the other hand is that education which teaches recording and maintaining accounting of books, this type of education came in

existence after mathematics and Economics science. In accounting education, ways of recording our different transactions are learnt, and with this education, we can calculate our business's result relating to different transactions and events, it would not have been easy to determine a reward or return on investment made by businessman if not through the study of accounting.

Concept of Accounting Education in Nigeria:

Like many other aspects of education, accounting education is of paramount importance and it embodies the task of instructing accountants systematically. The instructions given in this regard will educate accountants and help them realize the skills and expertise that should qualify them for professional qualifications in the field of accountancy. In addition, accounting education polishes accountants and widens their understanding of accounting. Furthermore, the development of accounting in Nigeria can be historically traced to the time when the companies' ordinance of 1922 was enacted into law, this gave rise to the establishment of the Nigerian Colleges of Arts, Science and Technology were established in Ibadan, Enugu and Zaria and the development of the departments of accounting in the Nigerian in the early fifties.

Reasons behind Repositioning of Accounting Education Curriculum:

Nigerian government have clearly stated in their policies that Acquisition of special and relevant skills and creation of jobs should be the focal point in drafting all educational curriculum, especially accounting education curriculum, hence between 1986 and now, various

Administrations' initiatives to promote self-dependence and self-reliance in the generation of gainful self-employment have been profound. Starting with the acquisition of vocational skills, it is believed that the education system operated since the post-independence have placed emphasis on academic excellence rather than skill acquisition which can prepare the individual for a more useful and fulfilling life within the society. Vocational skills acquisition it is believed would be more relevant to the development of the nation. Hence, a new national policy on education was promulgated in 1977, introducing vocational courses in the educational curriculum (Chinedum, 2006).

The ineffectiveness of the vocational courses in the school curriculum to address youth development and empowerment in order to avoid unemployment which have assumed alarming proportion, prompted the Federal Government to set up the Chukwuma Committee 1986 as stated in (Omoruyi and Osunde, 2004). The report of the Committee led to the creation of the National Directorate of Employment in November 1986 and charged with the responsibility of promoting skills acquisition; facilitate the spirit of creativity, self-reliance and independence. Based on this and even today vocational skills' training is receiving greater attention as many centers have been established.

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Accordingly Chinedum, (2006), observed one of the fundamental steps taken by the Nigerian government to reduce the problem of unemployment in Nigeria was the establishment of the

National Directorate of Employment (NDE), which was established in 1986 with the general objectives of ensuring Youth development, employment and empowerment through vocational skills development.

Youth Development and Its Sustainability:

Youth development and its sustainability conceptualization revealed that, attention should be paid to the fact that the concept of youth development in the first place is made up of two key words which are Youth and development; it simply means that both words shall be individually conceptualized.

A **Youth** is defined as a young person (man or boy), it refers to young people collectively. According to Word-web Dictionary Youth is seen as the freshness and vitality characteristic of a young person. Also according to Nyanabo (2007), a youth or young person refers to persons male or female between the ages of 15 to 35 years, a young person of quality and a state of being young in mind, youths are young people considered as a group in a society.

Development is defined as a state or stage in which persons and things are improving or make better. It also means to change gradually, progressing through a number of stages towards some sort of state of expansion, improvement or completeness or a state in which the subject true identity is revealed as stipulated in Word-web Dictionary. While youth development programs seek to improve the lives of children and adolescents by meeting their basic physical, developmental, and social needs and by helping them to build the competencies needed to become successful adults.

Youths are generally one of the greatest assets that any nation can have and need to be developed and empowered, not only are they legitimately regarded as the future leaders, they are potentially and actually the greatest investment for a country's development, Federal Republic of Nigeria inclusive. Youth serve as a good measure of the extent to which a country can reproduce as well as sustain itself. Extent of their vitality, responsible conduct and roles in society is positively correlated with the development of their country (Zonal Youth Summits, 2000). Nigeria's population is predominantly of young people (National Youth Policy, 2001). Therefore, past and present government of Nigeria, having given due consideration to the significance of the youth in socioeconomic and political development, also finds it most desirably necessary and urgent to initiate the National Youth Development Policy so that there will be a purposeful focus, well articulated and well directed efforts aimed at tapping the energy and resourcefulness of youth and harnessing them for the vitality, growth and development of the country in this 21st Century.

This commitment to the development of the youth has been reinforced by resolution of various international organizations which draw attention to the need to

concretely address the problems of the youth and their empowerment (Commonwealth Plan of Action for Youth Empowerment, 1998).

The youth comprises of all young persons of ages 18 to 35, who are citizens of the Federal Republic of Nigeria (Nigeria's National youth development policy, 2001). This category represents the most active, the most volatile and yet the most vulnerable segment of the population. They are individuals (male or female) above ten but below thirty years of age. According to Onuekwusi and Effiong, (2002), youth has also been defined as the period in an individual's life which runs between the end of childhood and entry into the world of work. People in this age bracket definitely constitute a sizeable chunk of a nations population on which the burden of nation building falls. The youth also constitute the major resource base for any country that want to embark on any meaningful development. Investment in the youth is the only way to ensure the future growth and development of any country. Therefore, increasing number of young people must be trained and as quickly as possible to provide leadership, these youth must be developed intellectually, morally, socially and with relevant skills to face a rapidly advancing technological world.

Youth are rightly seen as leaders of tomorrow, hence the kind of education (formal or informal) that youth are exposed to be or have access to will determine the nation's overall development, Nigerian youths faces daily series of problems, ranging from poverty, unemployment, conflicts and diseases, that tackling them is not an easy task (Ocho, 2005). These problems therefore demand that the youths be empowered with creative problem-solving skills. The training of educated individuals who can function effectively in the society for the betterment of self and the society will require special attention as the system will be deliberately set to concern itself with the development of sound human capital required for national development (Ocho, 2005).

But through well planned and implemented entrepreneurship as aspect of accounting education curriculum, Oviawe (2010) observed, the Nigerian youths will learn to be happy and fulfilled, as they will be productive and committed as employees or employers of labour. They will allow their unique abilities to be used for the development of the national and global goals rather than abandon their country for greener pastures (Oviawe 2010).

Youth Development Programs:

Youth development programs seek to improve the lives of children and adolescents by meeting their basic physical, developmental, and social needs and by helping them to build the competencies needed to become successful adults.

Youth Empowerment:

Youth empowerment is a process where children and young people are encouraged to take charge of their lives. They do this by addressing their situation and then take action in order to improve their access to resources and transform their consciousness through their beliefs, values, and attitudes. It is referred to as attitudinal,

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structural and cultural process whereby young people gain ability, authority and agency to make decisions and implement changes in their own lives and the lives of other people (Briggs, 2008). Youth empowerment approaches involve adult-youth partnerships and a democratic decision-making process; these approaches include strategies which give young people opportunities for meaningful involvement and participation in their support services or education system with repositioned curriculum like in accounting.

Youth empowerment programs are aimed at creating healthier and higher qualities of life for youths both underprivileged and at-risk youth. The five competencies of a healthy youth are: (1) positive sense of self, (2) self- control, (3) decision-making skills, (4) a moral system of belief, and (5) pro-social connectedness. Importance of youth empowerment are; Poverty Eradication: Youth empowerment can curb the rate of poverty to a large extent. One of the keys to empowering the youth is with skill development, when a youth is equipped with essential skills, he or she can utilize them to feed, assist others, and even invest for future use, aiding the nation economically.

Strategies for Youth Empowerment:

- Increasing youth enrollment in mentoring, life-skills training and transition services.
- Supporting their transition to higher education and career training with highly repositioned curriculum like in accounting discipline
- Improved youth retention throughout the multi-level training and learning experiences.

General and Functional Accounting Education Curriculum:

Many countries establish a curriculum framework to ensure coherence around the curriculum and facilitate curriculum implementation. Several models (product or process) and curriculum designs (content-, objective-, or competency-based approach) can support a country's educational vision. The development of standards to guide the implementation (teachers' qualifications, teaching loads, class size, teaching materials, etc.) and delimit learning objectives (national content standards) is also usual in some countries but has been criticized by some educators as it may narrow down the curriculum experience to what is tested, instead of focusing on what is important.

Definition of curriculum could differ based on its context, because in essence, it is planned for learning" (van den Akker, 2010). In other words, it is a set of guidelines for what students should learn and what should be taught through the education system. According to Stoll et al. (2006), curriculum refers to the materials or documents used for teaching and learning, such as textbooks or instructional materials. while, Saavedra and Steele (2012) consider curriculum in a broader sense, including issues that would have an explicit impact on how the curriculum is designed and

realised, such as teaching methodology, class size, learning hours allocation, learning objectives, assessment and examination practices.

But repositioning of curriculum specifically involves changes in the objectives of learning, namely; competencies, knowledge, values and attitudes that students acquire. Under this definition, curriculum is highly cultural and political, since it determines the vision of a society by deciding what kind of knowledge and skills are most valuable for its people and what knowledge is worth passing on. In other words, a curriculum reflects a broader social and political agreement (Amadio et al., 2015) and as the society evolves and changes, so should the curriculum be repositioned. Also according to Gilbert, (2010), attempts to review or update the content of knowledge, including its selection and organisation, and associated issues concerning student learning, are termed curriculum repositioning. In recent years countries like Nigeria have engaged in curriculum reforms at various paces and methods in order to better prepare students and youths for fast-changing world.

This interest in curriculum repositioning has not only been necessity to ensure that students have the skills and attitudes suited for the 21st century, but also by the potential impact of the adoption of a specific curriculum on students' learning outcomes that will guaranty development and empowerment (Chingos, Russ and Whitehurst, 2012; Boser, Chingos and Straus, 2015; Steiner, 2017). However, curriculum reforms are demanding in terms of implementation, because it requires changes in many aspects that might challenge the existing beliefs and subjective realities deeply embedded in individual and institutional context (Fullan, 2015).

In curriculum repositioning and reform, there must be a clear vision which will signify the purpose of the curriculum change. It covers questions of why the curriculum repositioning is needed, what kind of curriculum is preferred, and how the desirable changes could be achieved. If there is absence of a clear justification of the reform, the curriculum policy might suffer from not getting the needed public and political support.

Factors Affecting Design of Accounting Curriculum and Way Forward:

The following are specific factors that affect design of accounting curriculum according to Ezeani N. (2012);

- Globalization, which can be regarded as global best practices.
- Innovation, such as articulating information and communication technology into the curriculum
- Skills required of accountants in order to work effectively
- Business environmental changes
- Even ordering of learning experiences for learners to build on previous experiences and move to help broaden and ensuring deeper and more complex understandings of accounting.

Based on Olagbemiro T. (2009) emphasis; skills required refers to the ability of accounting students and graduates to be global and innovative in thoughts and outlook; be curious and creative with risk taking; be able to develop interactive

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communication with emphasis on social and personal skills; work collaboratively; acquire basic scientific, Information and Communication Technology skills (Ishaq AM 2011, Obazee JO. 2007). Nigeria's tertiary institutions, particularly the universities, have a responsibility to instill these skills in its students. The professional accountancy bodies in Nigeria have a responsibility, as well, to organize trainings, workshops and seminars in order to disseminate knowledge and skills to accounting students, tutors and practitioners.

Oyeleke O, Akinyeye C. (2013) emphasized on the needs to develop intellectual, physical and social abilities and competencies, as equipment for the individual to live in and contribute to the development of the society, this has brought about the introduction of general knowledge courses and skills which cuts across all programmes (accounting inclusive) especially at the undergraduate level. This explains why candidates pursuing a degree in accounting will undertake compulsory general courses like use of English, citizenship education, history and philosophy of science, philosophy and logic, computer science, etc., and borrowed courses from other departments at the first and second year of study, before concentrating on the core accounting courses at the higher levels usually the third and fourth year.

Idumange J, Major B. (2006) stipulates that higher institutions and Professional Accountancy training in Nigeria recognizes each other mutually. Both Institute of Chartered Accountants of Nigeria (ICAN), Association of National Accountant of Nigeria (ANAN) regularly accredits undergraduate accounting programmes of universities and polytechnics institutions from time to time; this also serves as a means of ensuring quality because, besides the National Universities Commission (NUC) and National board for technical education (NBTE), statutory professional bodies are also empowered by Federal Law in Nigeria to carry out professional accreditation evaluation of the academic programmes and curriculum of tertiary educational institutions in Nigeria.

Descriptive Statistics of Accounting Education Curriculum Design:

Apart from the general knowledge courses in accounting like some aspect of English and other languages, law etc. the core courses in accounting are;

Accounting Information Technology, Auditing, Business Admin. & Management, Business statistics Cost/Management Accounting, Economics, Entrepreneurial Development studies, Environmental accounting, Ethics in Accounting, Financial reporting/Accounting theory, Financial Management, Forensic Accounting, Industrial training and experience, Operations research, Public sector Accounting and Finance, Research methodology, Research Thesis/Dissertation/Project, Taxation.

All the above courses are well grounded in accounting education curriculum of present higher institutions in Nigeria as a result of repositioning, the way the courses are being thought in the schools and in preparation for professional bodies examinations ensures that any person; student or youth who received such tutoring and

training will definitely be developed and empowered for self reliance and creation of employment for other youths and general public.

Accounting Internship:

Accounting internship module simply means a curriculum delivered by an academic institution formalized learning experience in combination with practice of accounting while engaged in an internship with a public accounting firm, business, or other off-campus organization is highly encouraged, thus the accounting internship module.

Colloins, (2002) defines Internship as a bridge from classroom to workplace, and this makes students to see internship as a mean of getting a job because it ensures that students effectively develop soft skills such as communication teamwork and problem solving. Students should be encouraged to have an internship for few weeks during the last two years of their studies. These internship opportunities should be made available by professional bodies, accounting firms, industry, and government. If the internship module is offered as part of the formal student academic program, the academic institution should specify the requirement of successful completion of the internship. For example, for a student taking the internship as a module, prior approval of learning plan, a project, and a summary report of learning experience should be required of the student. Students should devote a specified number of hours between internship employment hours and student-intern project hours. The primary objective of the student intern project is to enhance the educational value of the student's internship experience. The academic institution should issue guidelines as to the type of work expected of the intern during the internship and the extent of compensation, if any.

Accounting Education and Implications for the Accounting Curriculum

Education for accountants in the America began as apprenticeships under experienced practicing accountants in the early 1800s (Langenderfer, 1987). This type of learning method and entering a profession was highly common in the America, United Kingdom and other countries, though not only for accountants but for other professions too. Its origin can be traced back to the functions of the guilds. In the year 1800 and 1870, independent commercial schools specialized in business training, teaching mainly bookkeeping, arithmetic and penmanship and shorthand (Van Wyhe, 1994).

Akpotowoh and Amahi (2006) identified some of the accounting and financial skills required by a businessman in all areas for successful operations of a business enterprise to include:

- (a) Knowledge of accounts (b) Knowledge of costing (c) Ability to interpret financial statement (d) Ability to get the skill of preparing financial statements (e) Ability to understand payroll and various deductions (f) Ability to know gross and net profit (g) Ability to know sources of funds (h) Ability to know how to obtain loans (i)

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A knowledge of federal, state and local government levies, taxes and regulations (j)
Acknowledge of factors involved in decision to grant loan by financial houses.

(b) Other accounting skills required are; 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.

Conclusions:

The paper established that accounting education as the light that opens a nation's gate to progress economically and have helped a lot in ensuring youth development and empowerment by increasing their rate of safe- reliance, acquisition of skills, acceptability, etc. all the above was made possible through the repositioned or reformed accounting education curriculum that brought on board these following knowledge: Information and communication technology (ICT), entrepreneurship, forensic, compulsory industrial attachment (IT), etc as part of areas a youth studying accounting should be exposed to in order to increase more their competency, capability and capacity. In conclusion, the paper is of the opinion that accounting education have done well in ensuring youth development and empowerment through the way the curriculum have been design, repositioned and reformed, but also recommended more repositioning of accounting education curriculum to adequately ensure more youth development and empowerment through professional practice of accounting.

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