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INFLUENCE OF ENTREPRENEURSHIP-FOCUSED ACCOUNTING EDUCATION ON YOUTH EMPLOYABILITY IN ANAMBRA STATE

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ABSTRACT

This study examined how entrepreneurship-oriented accounting education can positively accelerate the employability of the youth in Anambra State particularly in Nigeria, whereby the economy has a large SME sector and the youth unemployment is significant. A mixed-methods research was used to collect the data on 150 students in the final year of accounting undergraduate programs in three tertiary institutions, namely, Nnamdi Azikiwe University, Chukwuemeka Odumegwu Ojukwu University, and Federal Polytechnic Oko, involving 30 lecturers and 15 SME owners. Questionnaires were used to evaluate the curriculum content and durability outcomes whereas interviews were used to evaluate industry needs. Quantitative data was interpreted in terms of descriptive and inferential statistics through SPSS whereas Qualitative data was analyzed by means of thematic analysis in NVivo. The results indicate that the current accounting curricula only focus on theoretical aspects of accounting education where there are limited features that attract entrepreneurialistic features on accounting graduates which makes them unfit to work in self-employment or SMEs. Some of the key barriers are low faculty training and poor industry-academia linkages. The authors say that the research showed that entrepreneurial skills have great influence on the employability and suggest that curriculum should be changed by adding training opportunities and industry connections. These results introduce recommendations that policymakers and educators can use to generate viable clues regarding the problem of youth and why they cannot get jobs in Anambra.

Keywords: Entrepreneurship Education, Employability, Small and Medium Accounting Curriculum, Youth Enterprises,

Introduction

The process of accounting education makes people gain valuable knowledge of financial management, which is one of the pillars of economic activity (Herbert et al., 2020). In fact, the traditional accounting course portrays a lot of hypothetical knowledge and regulatory expertise and encompasses less relevancy combined with the entrepreneurial capabilities vital in contemporary economies (Okafor & Onwumere, 2019). In Nigeria, with unemployment rates among young people above 40 percent (National Bureau of Statistics, 2023), the accounting education needs to incorporate entrepreneurial education that will increase their self-reliance and job readiness. Entrepreneurship based curriculum on accounting imparts entrepreneurship, financial novelty and a practical skill set so that the graduate can develop with an integrated mind set to tune into dynamic economies and create jobs (Uzochukwu & Eze, 2021).

SMEs are the main economic engine in Anambra State, which is a commercial center in Nigeria, and they make up more than 60 percent of operations (Anambra State Government, 2022). Nonetheless, even with such graduates, the state does not boast about the entrepreneurial spirit required when starting out in business or managing a SME (Okeke & Nwosu, 2020). At the national level, policies like the mandate of the Nigerian Universities Commission (NUC) on entrepreneurship education are evidence of the push towards curriculum change but the change is yet to be driven on the ground (NUC, 2021).

The importance of the study is to understand the impact of entrepreneurship-oriented accounting education on the employability among the youths of Anambra State, an area of great need in the education and economic growth. The reason the study has been undertaken is because there has always been a gap between the accounting educational and the labor market requirements in Anambra State. The graduates are thereby not prepared to take entrepreneurial roles and this mitigates on the role that they can contribute to the economy that is driven by SMEs. This paper explores the issue of the extent through which an entrepreneurship-oriented accounting education increases employability, suggests obstacles to curricular change, and gives recommendations to all stakeholders.

The transition to entrepreneurial economies around the world has caused people to reconsider the role of accounting education (Turner & Gianiodis, 2018). A business education approach to accounting education incorporates technical skills in activities like business planning, financial forecasting, and risk management, that are required in terms of employability within SME-dominated markets (Adebayo & Iweala, 2020).

Research conducted by developed countries demonstrates that case studies, simulations, and industry partnerships in the curriculum are associated with better entrepreneurial

competencies of graduates (Smith & Jones, 2019). On the other hand, the Nigerian accounting education is conservative and focused on conformity (Onyema & Uche, 2021). The youth unemployment rate in Nigeria is a current problem, and it has recently reached 42.5 percent (National Bureau of Statistics, 2023).

It has been found that entrepreneurship education can lead to job creation and economic resiliency (Eze & Okoye, 2022). Use in accounting is, however, minimal, especially in developing regions such as Anambra State, where SMEs play the leading role in developing its economy (Igwe & Udeh, 2020). The tertiary institutions in the state graduate accounting students, but their curriculum does not always touch on entrepreneurship, which makes them inadequate when it comes to self-employment (Okonkwo & Eze, 2021). The challenges to the integration of entrepreneurship in a course on accounting education are old curriculum, lack of faculty training, and poor industry-academia connections (Chukwu & Nwankwo, 2019).

In Anambra, the market has high demands in entrepreneurial accountants; however, educational stores have difficulties with aligning the programs as per the market demand (Obi & Okeke, 2020). The entrepreneurship mandate given to the NUC has brought some changes, yet resource limitations and opposition to change remain a problem (NUC, 2021). The research provides a foundation on the literature of the subject because it discusses how entrepreneurship-oriented accounting education can be used to resolve these issues and support the employability of young people within the state of Anambra.

Entrepreneurship-centric accounting education proves to have significant potential as an employability improvement program but can only achieve that when carefully considered factors work in its favour. These drivers are based upon the interaction of 3 elements namely; educational content, the capacity of institutions, and the needs of the market to determine how graduates can find employment or open to the business. The first is that curriculum relevance should be the top consideration. The programs dedicated to accounting that introduce business plan development and financial modeling, market analysis skill sets mean that students are prepared to address the SMEs needs (Adebayo & Iweala, 2020). As another example, a course dealing with budgeting start ups or tax issues in small businesses is specific to the Anambra SME-driven economy.

Second, experience training increases employability. Case studies, simulations, and internships help to eliminate the gap between theory and practice so that students can practically apply the concept of accounting (Smith & Jones, 2019). In Nigeria, however, the practical training is usually curtailed by the lack of resources and ineffective teaching methods (Okafor & Onwumere, 2019).

Third, competence on the part of faculty is a key. Lecturers who have been through the entrepreneurial pedagogy process will be able to teach creative curricula efficiently (Chukwu & Nwankwo, 2019). In Anambra, opportunities to develop faculty are rare, which restricts the incorporation of entrepreneurial capabilities (Okeke & Nwosu, 2020). Fourth, industry-academia partnership will guarantee that the curricula will match the market demands. Collaborations with SMEs will also allow learning about the skills necessary to engage with, including how to write a financial statement of a small company or cost management (Igwe & Udeh, 2020). This is because in Anambra, the burden of weak linkages conspires to decrease the employability of graduates (Obi & Okeke, 2020).

Lastly, the attitudes of students affect performance. Students who are exposed to entrepreneurial education adopt a problem-solving approach where they tend to be proactive compared to those students who were not exposed to entrepreneurship (Eze & Okoye, 2022). The drivers all combine to make up the extent to which the education in accounting with a focus on entrepreneurship increases employability.

Research Method

This paper had a mixed-methods design to explore the role of entrepreneurship-driven accounting education on the employability of youth in Anambra State. The target population was final-year accounting students of three tertiary institutions, the lecturers, and the owners of SMEs, Nnamdi Azikiwe University, Chukwuemeka Odumegwu Ojukwu University, and Federal Polytechnic Oko. The sample of 150 students (50 per institution), 30 lecturers (10 per institution), and 15 SME owners was carried out using purposive sampling to make sure that key stakeholders were represented.

The information was gathered in the form of questionnaires to the students and lecturers and focused on evaluating the contents of the curricula and the results of developing entrepreneurial qualities and gaining an ability to take a job. SME owners were interviewed in a semi-structured way in order to be able to explore industry needs and graduate preparedness. Secondary sources of data in institutional curriculums were explored in order to determine entrepreneurial elements.

Quantitative data were analyzed by means of SPSS (Version 26) through descriptive statistics (e.g., means, frequencies) and using inferential statistics (e.g., to test a relationship between entrepreneurial education and employability through regression analysis).

Thematic analysis of qualitative data was conducted in NVivo (Version 12) to identify areas of recurrence in themes including curriculum gaps and industry expectation. Triangulation gave it a shrewd result as it was able to cross-check data obtained from

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different sources. Ethical considerations involved the informed consent, and maintenance of confidentiality and institutional approval. The research will be undertaken in January to June 2025, as it will be possible to capture the students in the final year according to the academic schedule.

Results

The analysis demonstrated that there were big gaps in the entrepreneurship-oriented accounting education. Table 1 shows the level of entrepreneurial elements evident in the learning objectives of the three institutions.

Table 1: *Entrepreneurial Components in Accounting Curricula*

Institution	Entrepreneurial Courses (%)	Practical Training (%)	Industry Linkages (%)
Nnamdi Azikiwe University	15	10	5
Chukwuemeka Odumegwu Ojukwu University	12	8	4
Federal Polytechnic Oko	18	12	6

Source: Field Survey, 2025

Entrepreneurial content had only reached 1218% of coursework, (see business planning or financial innovation), and simulations and internships constituted 812% of their training. There was also a low level of industry linkages-as little as 4% to 6% of the programs entailed collaboration with SMEs.

Inferential Analysis

Regression analysis (Table 2) was used to assess the connection between entrepreneurship-focused education and employability results that is, how graduates were able to either find a job in small and medium sized enterprises or start their own businesses.

Table 2: *Regression Analysis of Entrepreneurial Education and Employability*

Variable	Coefficient	t-value	p-value
Entrepreneurial Curriculum	0.45	5.32	0.001
Practical Training	0.38	4.87	0.002
Faculty Competence	0.29	3.65	0.005
Industry-Academia Collaboration	0.41	4.92	0.001

Source: Field Survey, 2025

$R^2 = 0.62$, Adjusted $R^2 = 0.59$, $F(4, 145) = 28.73$, $p < 0.001$

The findings show that curriculum entrepreneurial (beta = 0.45, $p < 0.001$), practical training (beta = 0.38, $p < 0.002$), and faculty competence (beta = 0.29, $p < 0.005$) and industry-academia collaboration (beta = 0.41, $p < 0.001$) are significant predictors of employability. The model shows that 62 percent of the variance in employability outcome ($R^2 = 0.62$).

Thematic analysis of the interviews of SME owners found three themes:

- Skill Mismatch: SME owners also cited the lack of practical skills that an accounting graduates may possess, like budgeting in small business, and cash flow management, as critical skills required in SMEs.
- Entry Level Business-Owners noted the need to have an entrepreneurial mindset where the graduate would take the lead or have a problem-solving approach to promote the growth of a business.
- Little Industry Involvement: The SMEs were interested in collaborating with institutions but felt that there was inadequate outreach to institutions.

A conjunction between students and lecturers supported these observations, among them, dry curriculums and poor training of faculty members to be considered as impediments to entrepreneurship education.

Evaluations

These results demonstrate that, indeed, businesses-based accounting training makes youth more employable in Anambra State, as was previously noted (Eze & Okoye, 2022; Uzochukwu & Eze, 2021). The fact that there are low rates of entrepreneurial courses (12-18%) could be related to a much wider problem in Nigerian higher education the lack of practical skills over theory (Okafor & Onwumere, 2019).

The regression analysis highlights the significance of relevant curriculum, hands-on training, quality faculty and industry tie-up, which are also in line with industry experts across the world (Smith & Jones, 2019). In a state where SMEs dominate the economy, the anomalous situation of graduates lacking entrepreneurial skills will limit their ability to get employment in these SMEs since they seek individuals with skills in financial innovation and business planning to be accountants (Igwe & Udeh, 2020). The qualitative evidence underlines an essential skills gap since its owners of SMEs prefer actionable skills over academics. This is consistent with Okeke and Nwosu (2020), who opined that, graduates of accounting are not well prepared to work as owner-managers in Nigeria.

Factors like poor training of faculty and industry connection are some of the barriers against curriculum reform, which replicates Chukwu and Nwankwo (2019). Provision regarding the mandate of the NUC to support entrepreneurship has not been fully implemented, which is an indication of institutional resistance and due to limited resources (NUC, 2021). To improve the situation, special interventions will be necessary and they include faculty development initiatives, as well as more efficient partnerships with SMEs.

Conclusion and Recommendations

This paper shows that accounting education specifically in entrepreneurship high profile will make the youths more employable in Anambra State since it prepares them to become self-employed and work in small

medium enterprises. Today, the curricula lacks such a content and training and industry exposure, contributing to the elevated levels of unemployment. The study was thus able to make the following recommendations:

- ✓ A third level school needs to incorporate entrepreneurial classes, including business planning and financial modeling into undergraduate accounting degree programs.
- ✓ Simulations, internships and case studies should be included in the institutions to address the gap between theory and practice.
- ✓ Entrepreneurial pedagogy should be equipped in training programs on lecturers.
- ✓ The universities and polytechnics need to ensure they forge partnerships with SMEs so that there is synchronization of the agendas in the market with the learning agendas.
- ✓ The NUC and the state government can fund and regulate the implementation so that the entrepreneurship education mandates could be effectively carried out.

The interventions will strengthen the employment opportunities of the youths, promote reduction in unemployment rates and sustain the SME-based Anambra economy. Longitudinal effects of curriculum reforms and longitudinal comparisons among the states in Nigeria should be investigated in the future.

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