**FUNCTIONAL ACCOUNTING EDUCATION CURRICULUM FOR SUSTAINABLE YOUTH EMPOWERMENT**

**ABSTRACT**

The research proffers an analytical and theoretical framework of functional accounting education curriculum for sustainable youth empowerment. It appraises the nature of a functional accounting education curriculum and determines its significance in youth empowerment. The research seek to determine functional accounting education curriculum for youth empowerment in Edo state.

 **CHAPTER ONE**

 **INTRODUCTION**

* 1. **Background of the study**

The primary goal of accounting education is to produce competent and ethical professional accountants capable of making a positive contribution over their lifetimes to the profession and society in which they work. In the face of increasing changes that they will meet later as professional accountants, it is essential that students develop and maintain an attitude of learning to learn, to maintain their competence later as professional accountants. 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.

The field of accounting offers stimulating and challenging work that is constantly evolving. The accounting education program seeks to prepare the student for a general accounting career and eventual entry to any of the four major fields of accountancy: public practice, commerce and industry, government and education. Specific sample job opportunities are the following:

Entry-level jobs. Public practice: auditor, tax accountant, management consultant, financial adviser, forensic accountant commerce and industry: cost analyst, investment analyst, financial accounting & reporting staff, management accounting staff, tax accounting staff, internal audit staff, financial analyst, budget analyst, credit analyst, and cost accountant. Government: state accounting examiner, NBI agent, treasury agent, state accountant, LGU accountant, revenue officer, audit examiner, budget officer, financial services specialist education: junior accounting instructor

Middle-level positions public practice: senior audit manager, senior tax manager, senior consulting manager/financial advisory manager commerce and industry: comptroller, senior information systems auditor, senior loan officer, senior fraud examiner, senior forensic auditor government: state accountant v, director iii and director iv, government accountancy and audit, financial services manager, audit services manager, senior auditor education: senior faculty, accounting department chair advanced positions public practice: partner, senior partner, senior consultant/financial advisor commerce and industry: chief financial officer, chief information officer government: national treasurer, vice president for finance/CFO (for

GOCCS), commissioner, associate commissioner, assistant commissioner, (COA, BIR, BOC) education: vice president for academic affairs, dean the research intends to investigate functional accounting education curriculum for sustainable youth empowerment in Edo state.

* 1. **STATEMENT OF THE PROBLEM**

The need to provide sustainable youth empowerment has often being viewed from other dimensions than through accounting education. Accounting education proffers numerate and financial skill required for the management and accountability of monetary and other resources needed in both entrepreneurial and large enterprises. The need for a functional accounting educational curriculum is therefore imperative. The problem confronting this research is to determine functional accounting education curriculum for sustainable youth empowerment in Edo state.

* 1. **OBJECTIVE OF THE RESEARCH**
1. To determine the nature of a functional accounting education curriculum.
2. To appraise the role of functional accounting education curriculum for sustainable youth empowerment in Edo state.
3. To empower students with desirable skills, knowledge and values to perform specific functions so as to become self-reliant.
4. To help students appreciate the world around them and contribute maximally to the social and economic development of the nation.
5. Empower students in such a way that the students will develop intellectual capability that would help them make informed decisions in all spheres of life
	1. **Research questions**

1. Is there any difference between the new accounting curriculum and the old one?

2. Which of this curriculum enhanced better and more efficient learning

3. How does the new curriculum effect academic performance?

* 1. **STATEMENT OF HYPOTHESIS**

 **H0:** The level of accounting education in Edo state is low

**H1:** The level of accounting education in Edo state is high

**H0:** The effect of functional accounting education curriculum on sustainable youth empowerment in Edo state is low

**H2:** The effect of functional accounting education curriculum on sustainable youth empowerment in Edo state is high

**1.5 SIGNIFICANCE OF THE RESEARCH**

The research shall proffer a new dimensional approach to youth empowerment through functional accounting education curriculum

It shall elucidate the nature of functional accounting education curriculum for youth empowerment. It shall serve a veritable source of information on accounting education curriculum

**1.6 SCOPE AND LIMITATION OF THE STUDY**

The research shall proffer an analytical and theoretical framework of functional accounting curriculum for sustainable youth empowerment in Edo state. It also has some limitations that may impede the research work. These include:

**FINANCE**: this may impede or cause a bridge in this research work because the researcher may not have enough money to cover the required area.

**TIME**: the time given to researcher may be too short there he could not cover the areas he was supposed to.

**ATTITUDE:**the attitude of the Dangote cement company, Lagos State also was a problem because these council members are not willing to give out any information for fear of being apprehended

**1.7** **DEFINITION OF TERMS**

**Functional accounting:** Functional accounting is a method of accounting that is based on the organization's major types of activities, primarily (a) program or mission-based services and (b) supporting services such as administration, governance and fund development.

**Sustainable:** Sustainability can also be defined as a socio-ecological process characterized by the pursuit of a common ideal. An ideal is by definition unattainable in a given time and space. However, by persistently and dynamically approaching it, the process results in a sustainable system.

**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.

**Accounting Education:** Accounting Education means that education which teaches recording and maintaining books of accounts. This education came in existence after mathematics and Economics science. In the point of facts, if it should be said that above education is the base of accounting education.
In accounting education, we learn what way of recording our different transactions is. With this education, we can calculate our business's result relating to different transactions and events. It is not easy to find to reward or return on investment made by businessman.

**Curriculum:** The term curriculum refers to the lessons and academic content taught in a school or in a specific course or program. In dictionaries, *curriculum* is often defined as the courses offered by a school, but it is rarely used in such a general sense in schools. Depending on how broadly educators define or employ the term, curriculum typically refers to the knowledge and skills students are expected to learn, which includes the [learning standards](http://edglossary.org/learning-standards/) or [learning objectives](http://edglossary.org/learning-objectives/) they are expected to meet; the units and lessons that teachers teach; the assignments and projects given to students; the books, materials, videos, presentations, and readings used in a course; and the tests, [assessments](http://edglossary.org/assessment/), and other methods used to evaluate student learning. An individual teacher’s curriculum, for example, would be the specific learning standards, lessons, assignments, and materials used to organize and teach a particular course.

**1.8 ORGANIZATION OF THE STUDY**

This research work is organized in five chapters, for easy understanding, as follows Chapter one is concern with the introduction, which consist of the (overview, of the study), statement of problem, objectives of the study, research question, significance or the study, research methodology, definition of terms and historical background of the study. Chapter two highlight the theoretical framework on which the study is based, thus the review of related literature. Chapter three deals on the research design and methodology adopted in the study. Chapter four concentrate on the data collection and analysis and presentation of finding. Chapter five gives summary, conclusion, and recommendations made of the study.

 **CHAPTER TWO**

 **REVIEW OF RELATED LITERATURE**

**2.1 INTRODUCTION**

Education has long been regarded as the vehicle for sustainable socio-economic development and advancement. As such, nations are concerned with the provision of education for human empowerment and development in order to enhance environmental sustainability. To do this, it involves creating initiative and innovations in education whose focus will be towards nation building and national development by empowering people to tackle their societal problems and be able to face challenges of life, such as: poverty, starvation, illiteracy, terrorism, bribery and corruption, robbery, kidnapping, murder, religions crises, ethnic clashes and rivalry. This will include providing the kind of education that will enhance human capital development and empowerment. The importance of education to human being cannot be overemphasized because its relevance and linkages to the development of any society is well known (Igbuzor, 2006).

The relevance of the application of accounting education as pre-requisites for human, material, socio-economic and technological development has long been acknowledge worldwide by huge investment in accounting education core curriculum introduced in the late eighties in Nigeria, and is now being implemented in schools across the country. Accounting education is education for work. It prepares individuals to be gainfully employed.

These preparations become effective when teaching and implementation of results in functional learning (Nwachukwu, 200I). The importance of accountingeducation advancement, usefulness and sustainable youth empowerment of any nation in nearly all fields of human endeavour has been a source of concern to various people and government at various times. Woolman (2001) explained curriculum as all the learning experiences given to the child under the auspices of the teacher. In the opinion of Goodlad (2011), curriculum is defined as a guided learning experiences and outcome developed through reconstruction of knowledge and experiences under the support of a school for learners. Ojekunle (2011) viewed curriculum as an engine which propels education to achieve for both the individual and the society what they hold up as prize. Umuru (1999) explained curriculum as all the learning experiences given to the child under the auspices of the teacher. The problem that confronts most developing countries after independence is always identified to be that of inappropriate curricula and education in such states. Accounting education curriculum constitutes a broad range of student's experiences in the accounting and auditing setting. Instructions are given by teachers and curricula include these instructions that constitute a broad range of staff’s experiences.

Supporting this assertion, Kingibe (2008), pointed out that economic and social prosperity depends on the ability of nations to educate all members of their societies to be prepared to thrive in a rapidly changing world. An innovative society prepares its people to embrace change. It implies the provision and augmentation of skills and capabilities of the people in the country. This is made possible through a well-designed and efficiently executed curriculum of business subjects towards socio-economic empowerment of youths. Similarly, Ibrahim (2008) stated that accounting education (Accounting subject inclusive) encompasses knowledge, attitudes and skills needed by all citizens in order to effectively manage their personal businesses and function effectively in their economic systems. More so, accounting subjects involve wealth creation and employment generation for human sustainability. Accounting subject’s programme in Nigeria today, is a child of necessity. Okwelle (2006) stated that skill training provided by vocational and technical education (accounting subjects inclusive) enhances employment and productivity as well as sustains competitiveness in the global economy. Supporting this view, Bordean (2012) pointed out that the aspiration of the government and people of Nigeria was to use this system of education to fight unemployment, economic recession and shortage of skilled manpower. Accounting education (accounting subject inclusive) play an indispensable role in the technological advancement of any nation since according to Ubulom (2006), equipping an individual with technical and vocational skills is like offering a country the hope of technological development. In the same vein, the Nigeria Educational Research and Development Council (NERDC) (2008) stated that the broad aim of secondary education within the overall Nigeria education policy are to prepare secondary education graduates for useful living within the society and for higher education.

The importance of accounting education advancement, usefulness and sustainable youth empowerment of any nation in nearly all the fields of human endeavors has been a source of concern to various people and government at various times. The youth learns to accept responsibilities for his wellbeing favorably, he will not accept this by simply accepting information on why accounting subject is necessary for work or by the mere preparation of factual materials about it in a classroom but, must be provided with opportunities to learn and adapt to a lifestyle that is deeply rooted in accounting subjects curriculum.

**2.2 THE CONCEPT AND MEANING OF CURRICULUM**

Curriculum development is not a new concept in our educational system today. However, issues of Curriculum, either in an explicit or an implicit are inextricably linked to current thinking and action on educational system around the world (Ajibola 2008). The encyclopedia of educational research (1969) gives the following definitions of curriculum as all the experiences a learner has at school under the guidance of the teacher. To him the teacher plays a vital role in translating curriculum objectives. The Dictionary of Education defines curriculum as the total learning activities or educative experience offered by an institution through its total institutional

programmes designed to achieve the prescribed objectives. Historically, the word curriculum was derived from the Latin root Currus which means a race course or a Chariot. “Currus” originates from word “Currer” (to run). Thus the term curriculum in its original context means runaway or Effective implementation of curriculum package Learner ability Learner interest Learner responsiveness Learner talent Skill acquisition for self-employment and socio-economic empowerment of youth Growth of the economy and national development racecourse. Offorma (2005) sees curriculum as a planned learning experiences offered to a learner in school, adding that it is a program of studies made up of three components: Program of

studies, program of activities and programme of Guidance. According to Maduewesi (2007), the two basic philosophical issues in Nigerian education emphasize integrating the individual so as to become a sound and effective citizen and providing equal education for all citizens at primary through

secondary and tertiary level. Maduewesi reiterated the need for consistent change and review of Nigeria curriculum in other to integrate new areas of concern. In the recent times, human activities and life have become highly

industrialized and technical hence the meaning of the term curriculum has also been changed to meet the needs of education of different courses of

studies. Curriculum in fact is an organized plan of course outlined with the objectives and learning experiences to be used for achievement of these objectives. In a wider perspective, it is a way of preparing individuals to become productive citizens and useful members of the society to which they belong. Thus, curriculum is a tool of education to educate and humanize the whole man.

**2.3 CURRICULUM FOR WEALTH CREATION**

 Curriculum development is vital to educational success and nation building. Nations expend vast amounts of time and resources on designing what ought to be learned in schools in order to elevate social consciousness and improve economic viability. Nigeria is no exception. Since its independence in 1960, Nigeria has struggled with designing and implementing a sustainable educational curriculum that adequately prepares its children for adulthood. Several years later, the country faces the rising tide of an educated but unemployable workforce, as Nigerian students graduate from secondary and tertiary institutions without essential workplace skills. Based on inarticulate policies, inadequate research, and poor planning, curriculum implementation has become ineffective and lacks any useful feedback mechanism anchored in review, analysis and redesign processes. School curriculum is expected to equip learners with skills that will make them self-reliant, prepare them to enter into jobs and progress in them. Recognizing the importance of this, the Phelps Stroke Commission of 1925 and the national curriculum Conference of 1968 advocated for vocational as well as technical education as a way of advancing entrepreneurial education in the country. The extent to which this has been achieved is however questionable as evidence from various studies has shown that there is no link between our school system and entrepreneurship education (Offorma 2005). The diversity and wealth of its human capital provides Nigeria a unique opportunity to position itself as a regional and international contender in global economics and development. However, Nigeria’s curriculum lack effective implementation and does not adequately prepare students for the demands of a competitive, talented workforce. Despite meaningful public policy created to address the needs of Nigerian students, there remains systemic shortcomings that fail to realize government goals. The curriculum is expected to prepare people for entrepreneurship. It should prepare people to be self-employed in various enterprises (Offorma 2005). There is growing dependence of our youth on white collar jobs which are difficult to come by these days. Job employers do not emphasize certificates but what one can do and urged youth to seek self-reliance through self-employment. Adekoya (2004) examined influence of practical skill acquisition and socio-economic empowerment of youth in Nigeria, using random sample of 150 students. The finding revealed that youth practical skill acquisition significantly influences their socio-economic empowerment in the larger society. This implied that the joblessness of the Nigerian youth today stems from their non-acquisition of skills. This has further aggravated the youth negative behaviour in the society as most of the problems of youth violence, armed robbery, thuggery, and ethnic political clashes in Nigeria where youth are found in large numbers could be traced to the high rate of unemployment The Nigerian educational system is expected to attend to the challenge of equipping the youth with skills for self-employment and wealth creation. This can be achieved through effective implementation of vocational and technical curricular.

**2.4 THE ROLE OF THE TEACHER IN CURRICULUM IMPLEMENTATION**

The importance of teachers in curriculum planning, development and most importantly implementation cannot be overemphasized. Teachers most times are not involved during policy formulation even though they are expected to implement this curriculum. A major setback in effective curriculum implementation is the problem of unqualified teachers, especially specialist teachers in areas like vocational and technical subjects. In recent times, curriculum is designed up to implementation without adequate manpower to translate these documents into reality. Sofalahan (1998) noted ‘at junior secondary school level, due to shortage of teachers, the requirements of two Nigeria languages is no longer strictly observed. In addition, there remains an acute shortage of specialist teachers for Introductory Technology, Creative and Cultural Arts, Local Crafts, which are manifested in the poor implementation of the curriculum. Ajibola (2008) also pointed out that most of the teachers are not qualified to teach the subjects introduced in the curriculum. Amugo (1997) studied the relationship between availability of expert teachers and implementation of secondary school curriculum in Nigeria. Her sample consisted of 50 secondary school teachers who were randomly selected from the population of teachers in Lagos and Imo States. She hypothesized that there will be no significant relationship between availability of teachers and curriculum implementation in Nigeria and that available specialist teachers only use theory methods in their classroom work without the practical aspect. The result of the study shows there exists a significant relationship between the availability of subject teachers and implementation of skilled-based secondary school curriculum in Nigeria. Amugo therefore concluded that quality and quantity of teachers in Nigerian schools significantly affect the implementation of curriculum in Nigerian schools, especially, at the secondary school level (Junior and Senior).

 **2.5 ACCOUNTING EDUCATION AT SMALL COLLEGES**

Over the years and as previously discussed, educators at colleges and universities have periodically revised accounting curricula in an effort to stay current with the profession and provide quality education for students. The substance of accounting education has been the subject of intense study and debate with the direction of state requirements evolving toward graduate education (Moehrle 2006). Small liberal arts colleges with limited resources have found it especially difficult to offer courses sufficient to cover all topics within a dynamic and challenging discipline. For example, there were 32 Financial Accounting Standards Board pronouncements since the year 2000 and tax regulation continues to be introduced and modified. In addition, the Sarbanes-Oxley Act of 2002 had a significant impact on the profession as did the introduction of XBRL (extensible Business Reporting Language) and International Financial Accounting Standards (IFRS) guidelines. As a result it becomes increasingly difficult – especially for small schools -- to continually modify accounting programs so that aspiring accounting professionals obtain the technical knowledge, skill, and abilities needed not only to pass the Uniform CPA exam, but also compete for jobs in a competitive market.

**2.6 CHALLENGES AND EXPECTATIONS**

Generally, there is an array of challenges and expectations faced by the accounting profession in general, and by accounting educators in particular, in tertiary education settings. The accounting and business landscape in Australia has been characterized by increasingly contested markets with competitiveness eroded in recent years by an appreciation of the Australian dollar against other major currencies combined with a shift offshore for many traditional financial services roles (Terjesen, 2010). Such trends have tended to reduce the pool of positions for accounting and business graduates. The breadth and depth of the skills of accounting graduates are often called into question, particularly the adequacy of their professional skills, for graduate accounting positions. New graduates are expected to possess a broad set of skills extending beyond professional knowledge to include professional skills such as teamwork, leadership potential, communication and interpersonal skills (Jackling & de Lange, 2009). Hence, commencing their employment in challenging or diverse roles may stretch the graduates. They may often expect to take on more responsibility during their initial employment than may have been traditionally the case (Hancock et al., 2009). More recently, Elder (2015, p. 10), in commentating on ‘the rise of soft skills’ with a focus on the accounting profession, listed the following skills of the genre: ‘emotional intelligence, communication skills, conflict resolution and creating win–win outcomes via collaboration rather than compromise’. Domestic enrolment in accounting degrees is static or declining, with accounting not widely regarded as an attractive study choice in secondary schools. Recently, the demand for accounting and business degrees has been volatile in the international student markets (Laswad & Tan, 2014). This can be attributed to a variety of factors including changing expectations about career prospects, currency movements, additional visa requirements, concerns about safety in some locations, and increasing competition for students stemming from other countries, such as the USA, UK, Singapore and, in more recent times, China. Many international students, on the completion of academic degrees with majors or specializations in accounting, have struggled to secure full-time graduate accounting positions in the Australian accounting profession and within business on a timely basis (Arkoudis, Hawthorne, Baik, Hawthorne, O’Loughlin, Leach & Bexley, 2009). The result is that some graduates are working in a raft of lower paid non-accounting or nonbusiness roles, para-accounting roles or returning to a Master-level degree in other disciplines, such as finance or marketing, to broaden or diversify their skills (Birrell & Rapson, 2005; Birrell, 2006). Cappelletto (2010), based on findings from a survey of Heads of Departments or Schools of Accounting and accounting academics, emphasized four challenges to accounting education: i) the vulnerability of university funding models particularly related to international income; ii) falling numbers of domestic students and the impact of international student enrolments; iii) unmet demand for accounting graduates and issues such as poor communication skills; and iv) the ageing profile of accounting academics.

Hall et al. (2013), on analyzing the broad management education landscape, addressed the rise of international accreditation by means of the development and revision of IES of the IAESB as well as new quality assurance regulators, particularly the Tertiary Education Quality and Standards Agency (TEQSA), including the potential for innovation by business schools to be stifled by such standardization forces. Challenges have also arisen from technological advances and the rise of online education offerings, including massive open online courses (MOOCs), the increasing use of social media such as Twitter and Facebook by students and business alike, and that the traditional classroom format of lectures and tutorials is increasingly being “flipped”6 by the resources now available online (Evans, Burritt & Guthrie, 2013). The standing of accounting research relative to other more established university disciplines is also perceived as being, at least potentially, under question or threat (Swanson, 2004; Clarke, Flanagan & O’Neill, 2011), which may result in some accounting schools7 being converted, at certain universities during the coming years, to teaching-only status or professional schools. A factor that may contribute to this development relates to the argument that Commonwealth Grants Scheme funding should be for teaching activities only (Hare, 2014). The notion of teaching-only departments or schools may seem to be appealing to some who believe that this would lead to an increased emphasis on teaching excellence in accounting. However, it may also result in a general lowering in the value of accounting degree qualifications, a reduced emphasis on knowledge creation in accounting with wider implications for the status or legitimacy of the profession itself, a lessening of the importance of the teaching–research nexus in education, and a return to a focus on developing professional knowledge in a similar way to that which commonly occurs in the vocational business education sector. Research has documented many similar concerns globally. A prominent US report concluded that accounting education had a perilous future, with demand for accounting majors decreasing dramatically (Albrecht & Sack, 2000). More recently, the Pathways Commission on Accounting Higher Education, created in 2009 by the American Accounting Association and the American Institute of Certified Public Accountants (AICPA) to study the future structure of higher education for the accounting profession, arrived at a similar conclusion. It concluded that often students in accounting classes are exposed to technical material in a vocation-focused way that is disembodied from the complexity of the real world, that the latest technologies used in business were not adequately utilised in the classroom, that there was a significant disconnect of accounting research from practice and that there was not enough focus on excellence in the classroom relative to research (Pathways Commission, 2012).

**2.7 MODERN ROLE OF ACCOUNTING**

During this same period the problems of internal management were increasing. Managers realized that, if their firms were to continue to be profitable and grow in the changing business environment, sophisticated analysis and planning for the future was needed. In order to do this they needed different types of reports and more varied classifications of data than they had been receiving from their accounting departments. Accountants began to realize that fair presentation of financial position and the matching of revenues and expenses were not enough; they must also furnish information that would aid management in pricing, scheduling, budgeting and planning for the future, and other top management decisions such financing and capital investments.

Thus, due to his ability to interpret and analyze data and advise management, the industrial accountant has become an important member of the top management group. He is no longer the bookkeeper on his high stool who can only record figures; he is helping to shape and direct our American economy. Due to the fact that many business firms found that they could not maintain such services or did not need such services on a continuous basis, many certified public accounting firms developed management consulting teams. As indicated by the following list, these groups have been called upon to perform almost every kind of management service:

1. Analysis of business conditions both in the United States and in foreign countries

2. Finding executive personnel for the client

3. Survey of company's plant facilities

4. Recommendations regarding company organization

5. Advice concerning company acquisitions and new financing

6. Labor negotiations

7. Personnel selection R. J. Channing, "Training for an Accounting Career". 8. Factory design and layout and new product planning

9. Development of a control system for the New York State Thruway

10. Market studies including pricing and promotion.

11. Production scheduling for a bakery. Since the services of the accountant are still utilized by creditors, investors, prospective investors, the government and its regulatory bodies, and many others, the control function of accounting and auditing is still of primary importance. However, much of the emphasis of a modern audit has shifted from a review of past transactions in order to detect irregularities and misappropriations to a review of policies, techniques, and systems of internal control in order to prevent irregularities and misappropriation.

**CHAPTER THREE**

**RESEARCH METHODOLOGY**

* 1. **INTRODUCTION**

Ogili (2002) defined research as a process of finding out the solution to a problem. It is an activity with clear purpose in mind the result of which will contribute to or constitute the solution of a real problem. This chapter deals with the method used in collecting data required in carrying out this research work it explains the procedures that were followed and the instrument used in collecting data.

* 1. **SOURCES OF DATA COLLECTION**

Data were collected from two main sources namely;

Primary source and

Secondary source

**Primary source:** These are materials of statistical investigation, which were collected by the research for a particular purpose. They can be obtained through a survey, observation questionnaire or as experiment, the researcher has adopted the questionnaire method for this study.

**Secondary data:** These are data from textbook Journal handset etc. they arise as byproducts of the same other purposes. Example administration, various other unpublished works and write ups were also used.

* 1. **POPULATION OF THE STUDY**

Ogili (2002) defined population of the study as “a group of persons or aggregate items, things the researcher in interested in getting information from for the study” the effect of new academic curriculum in the performance of students in Edo state; 100 students were selected from redeemed academy and 100 students from community comprehensive secondary school; that is a total of 200 students from both school.

* 1. **SAMPLE AND SAMPLING PROCEDURE**

Sample is the set people or items which constitute part of a given population sampling. Due to large size of the target population, the researcher used 160 staff from the two organizations, 90 (Ninety) from redeemed academy and 70 (seventy) community comprehensive secondary school

**3.5 INSTRUMENT FOR DATA COLLECTION**

The major research instrument used is the questionnaires. This was appropriately moderated. The secretaries were administered with the questionnaires to complete, with or without disclosing their identities. The questionnaire was designed to obtain sufficient and relevant information from the respondents. The primary data contained information extracted from the questionnaires in which the respondents were required to give specific answer to a question by ticking in front of an appropriate answer and administered the same on staffs of the two organizations: The questionnaires contained about 20 structured questions which was divided into sections A, B, C, and D.

**3.6 VALIDATION OF THE RESEARCH INSTRUMENT**

The questionnaire used as the research instrument was subjected to face its validation. This research instrument (questionnaire) adopted was adequately checked and validated by the supervisor, his contributions and corrections were included into the final draft of the research instrument used.

* 1. **RELIABILITY OF THE RESEARCH INSTRUMENT**

Reliability test deals with the generalizing of the study. To ensure proper reliability the questionnaire was administered to some people for them to score. Also a test retest method was adopted by administering the same number of people after two weeks interval at the end the responses were received and the researcher checked the responses to see whether there were variations or consistency, the questionnaire proved very consistent. **3.8 METHOD OF DATA ANALYSIS**

The data collected was not an end in itself but it served as a means to an end. The end being the use of the required data to understand the various situations it is with a view to making valuable recommendations and contributions. To this end, the data collected has to be analysis for any meaningful interpretation to come out with some results. It is for this reason that the following methods were adopted in the research project for the analysis of the data collected. For a comprehensive analysis of data collected, emphasis was laid on the use of absolute numbers frequencies of responses and percentages. Answers to the research questions were provided through the comparison of the percentage of workers response to each statement in the questionnaire related to any specified question being considered.

Frequency in this study refers to the arrangement of responses in order of magnitude or occurrence while percentage refers to the arrangements of the responses in order of their proportion.

The simple percentage method is believed to be straight forward easy to interpret and understand method. The researcher therefore chooses the simple percentage as the method to use. The formula for percentage is shown as.

% = f/N x 100/1

where f = frequency of respondents response

N = Total Number of response of the sample

100 = Consistency in the percentage of respondents for each item contained in questions.

**CHAPTER FOUR**

**PRESENTATION ANALYSIS INTERPRETATION OF DATA AND FINDINGS**

1. **INTRODUCTION**

Efforts will be made at this stage to present, analyze and interpret the data collected during the field survey. This presentation will be based on the responses from the completed questionnaires. The result of this exercise will be summarized in tabular forms for easy references and analysis. It will also show answers to questions relating to the research question of this study. The researcher employed simple percentage in the analysis.

* 1. **DATA ANALYSIS**

The data collected from the respondents were analyzed in tabular form with simple percentage for easy understanding.

A total of 160 (one hundred and sixty) questionnaires were distributed and 140 questionnaires were returned while others were not accounted for due to not on seat and busy schedule syndrome of the sector. Some got lost entirely. However, the researcher considered a return of about 88% not so bad and so decided to settle with the 140 respondent.

TABLE I

Gender distribution of the respondents.

|  |  |  |
| --- | --- | --- |
| Response | Frequency | Percent % |
| Male  | 50 | 35.7 |
| Female | 90 | 64.3 |
| Total  | 140 | 100% |

From the above table it shows that 35.7% of the respondent was male while 64.3% of the respondent was female.

TABLE II

What class are you?

|  |  |  |
| --- | --- | --- |
| Response  | Frequency  | Percentage  |
| SSS2-3 | 60 | 42.9 |
| SSSI-JSS3 | 30 | 21.4 |
| JSS1-JSS2 | 50 | 35.7 |
| Total  | 140 | 100% |

 The above table shown that 42.9% of the respondents are SSS2-3 students 21.4 % SSS1-JSS3 students, while 35. 7 % are JSS1-JSS2 students.

Question 4

Is there any difference between the new accounting curriculum and the old one?

TABLE (IV)

|  |  |  |
| --- | --- | --- |
| RESPONSE | FREQUENCY | PERCENTAGE |
| SSS2-SSS3 | 140 | 100 |
| SSS1-JSS3 | 40 | 29 |
| JSS1-JSS2 | 100 | 71 |

It is observed that 140 respondent from SSS2-SSS3 which is 100% percent agreed that the new accounting curriculum differs from the old one, while 40 respondent from SSS1-JSS3 representing 29% percent said also accepted that there are difference between the old and new accounting curriculum, and 100 respondent from JSS1-JSS2 representing 71% percent said that there is a great difference between the two curriculum.

The researcher therefore conclude that there is differences between the old and new accounting curriculum.

TABLE (V)

 which of this curriculum enhanced better and more efficient learning,

|  |  |  |
| --- | --- | --- |
| RESPONSE  | FREQUENCY | PERCENTAGE |
| SSS2-SSS3 | 98 | 70 |
| SSS1-JSS3 | 30 | 21 |
| JSS1-JSS2  | 12 | 9 |

In table (v) the researcher asked the respondent which of this curriculum enhanced better and more efficient learning, it is observed that 98 respondent representing 70% percent from SSS2-SSS3 said the new curriculum, while 30 respondent representing 21% percent said the old curriculum, while 12 respondent representing 9 % percent said the new curriculum.

Therefore the researcher therefore concludes that the new curriculum enhanced better learning.

TABLE (VI)

how does the new curriculum effect academic performance?

|  |  |  |
| --- | --- | --- |
| RESPONSE | FREQUENCY | PERCENTAGE |
| SSS2-SSS3 | 90 | 64 |
| SSS1-JSS3 | 20 | 14 |
| JSS1-JSS2 | 30 | 22 |

In table six the researcher asked how does the new curriculum affect academic performance, it was observed that 90 respondent representing 64% percent said the new curriculum, while 20 respondent representing 14 % said the old curriculum while 30 respondent representing 22% percent said the new curriculum

The researcher therefore conclude that the new curriculum is more effective in and efficient and covers more academic ground than the old one.

**TEST OF HYPOTHESES ONE**

The level of accounting education in Edo state is low

**Table III**

|  |
| --- |
| The level of accounting education in Edo state is low |
|  |
| Response  | Observed N | Expected N | Residual |
| Agreed | 40 | 33.3 | 6.8 |
| strongly agreed | 50 | 33.3 | 16.8 |
| Disagreed | 26 | 33.3 | -7.3 |
| strongly disagreed | 17 | 33.3 | -16.3 |
| Total | 133 |  |  |

|  |
| --- |
| **Test Statistics** |
|  | The level of accounting education in Edo state is low |
| Chi-Square | 19.331a |
| Df | 3 |
| Asymp. Sig. | .000 |
| a. 0 cells (0.0%) have expected frequencies less than 5. The minimum expected cell frequency is 33.3. |

Decision rule:

There researcher therefore reject the null hypothesis which states that the level of accounting education in Edo state is low.

Therefore the researcher accepted the alternate hypothesis which states thatthe level of accounting education in Edo state is high.

**TEST OF HYPOTHESIS TWO**

The effect of functional accounting education curriculum on sustainable youth empowerment in Edo state is low

**Table IV**

|  |
| --- |
| **The effect of functional accounting education curriculum on sustainable youth empowerment in Edo state is low** |
| Response  | Observed N | Expected N | Residual |
| Agreed | 40 | 33.3 | 6.8 |
| strongly agreed | 50 | 33.3 | 16.8 |
| Disagreed | 26 | 33.3 | -7.3 |
| strongly disagreed | 17 | 33.3 | -16.3 |
| Total | 133 |  |  |

|  |
| --- |
| **Test Statistics** |
|  | The effect of functional accounting education curriculum on sustainable youth empowerment in Edo state is low |
| Chi-Square | 19.331a |
| Df | 3 |
| Asymp. Sig. | .000 |
| a. 0 cells (0.0%) have expected frequencies less than 5. The minimum expected cell frequency is 33.3. |

Decision rule:

There researcher therefore reject the null hypothesis which states that the effect of functional accounting education curriculum on sustainable youth empowerment in Edo state is low as the calculated value of 28.211 is greater than the critical value of 5.99

Therefore the alternate hypothesis is accepted which states that the effect of functional accounting education curriculum on sustainable youth empowerment in Edo state is high.

 **CHAPTER FIVE**

 **SUMMARY CONCLUSION AND RECOMMENDATION**

**5.1 INTRODUCTION**

It is pertinent to note that this research was aimed at assessing functional accounting education curriculum for youth empowerment, thus the topic “functional accounting education curriculum for sustainable youth empowerment”.

In the preceding chapter, the relevant data collected for this study were presented, critically analyzed and appropriate interpretation given. In this chapter, certain recommendations made which in the opinion of the researcher will be of benefits in addressing the challenges associated with sustainable youth empowerment in Nigeria.

**5.2 SUMMARY**

Any form of curriculum reform, change, or innovation or renovation, whether piecemeal or holistic, can be exciting and equally complex. The environment for curriculum change may be antagonistic, neutral or supportive. Successful curriculum reform is most likely when a school administrator adopts an appropriate form of leadership style. Levine (1978), for instance, recommended that in an antagonistic environment, an authoritarian/directive style is most appropriate but such school administrator must be competent, political and personally charismatic with strong government backing. The tactic for implementing change is by imposition. In a neutral environment, Levine is of the view that successful change can best be introduced by participative leadership style and the building of a coalition of opinion leaders. In a supportive environment, a democratic leadership style is recommended and consensus is the tactic for implementing change. The education research literature on functional accounting curriculum show that leadership is of paramount importance in the implementation of change (Yuen et al., 2004; Bennett, 1996; Kearsley and Lynch, 1992). While these authors agree with Levine (1978) that the right leadership behavior is fundamental to successful curriculum change, this paper is of the view that transformational leadership is critical to the institutionalization, successful management and implementation of curriculum reforms irrespective of the environment in the globalization age. It argues that whether curriculum innovation is a success or failure depends very much on the effectiveness of the school administrators such as school principals who implement the curriculum reforms. In 2002, Yukl argued that a leader could do many things to facilitate the successful implementation of curriculum change. In the process of curriculum innovation, Yukl (2002) maintained that leadership of the principal at school levels involves the provision and management of different factors associated with values, strategies and planning. What type of leadership is this? Yuen et al. (2004) believe that a visionary leader was associated with innovative practices supportive of curriculum change. Such a leader is what these authors refer to as transformational leader.

**5.3 CONCLUSION**

The research has attempted to investigate and report the factors influencing functional accounting education curriculum in Edo state. Accounting is a dynamic discipline that changes with societal needs; to maintain relevance; it has to keep evolving with the changing environment.

There are a number of ways to measure the attractiveness and success of an institution’s accounting program, (i.e. quality of accounting graduates, quality of faculty service and research, quality of incoming students and teaching efforts, etc.). It was observed that there is difference between the new accounting curriculum and the old one. Also that, that the effect of functional accounting education curriculum on sustainable youth empowerment in Edo state is high. Curriculum change is a complex process and successfully managing the curriculum is even a more complex problem.

Managing secondary school accounting curriculum for equity in this globalization age implies not only fair distribution of quality educational facilities among rural and urban schools, enrichment of the curriculum and involvement of stakeholders in the curriculum re-engineering process but also supportive mechanisms. These mechanisms can best be provided by school administrators who have become transformational leaders and who use their leadership style to inspire subordinates, colleagues, workgroups, superiors and other stakeholders in accomplishing the renewal process and the desired outcome.

**5.4 RECOMMENDATIONS**

Based on the findings of this study, the following are recommended;

1. Curriculum change should not be spontaneous as some school may not adopt the new curriculum on time if not properly monitored because people are always resistive to change
2. Government should ensure that all educational stakeholders have contributed their quota and consent to curriculum change.
3. Prior notice of change in curriculum should be made known and available to the schools weather public or private.

**REFERENCES**

Anderson, David R. and Leo A. Schmidt. Practice^ Controllership. lomewood, Illinois: Richard D. Irwin, Inc., 1961), p' 16-17.

Bedford, Norton M. "Education for Accounting as a Learned Profession," The Journal of Accountancy. 112:33-43.

Bevis, Donald J., "Professional Education for Public Accounting," The Accounting Review. 33:445-449, July, 1958.

Brown, R. Gene, '^Mathematics and Statistics in the Accounting Curriculum." The Journal of Accountancy. 113:83-86.

Canning, R. J., "Training for an Accounting Career," The Accounting Review. 33:359-367, July, 1958.

Carey, John L., Editor. The Accounting Profession; Where Is It Headed? (Mew York: American Institute of Certified Public Accountants, 1962). Corbin, Donald A., "The Revolution in Accounting," The Accounting Review, 37:626, October, 1962.

Cullather, James L., "Accounting: Kin to the Humanities?" The Accounting Revie-w, 34:525-527» October, 1959.

Daniels, Howard M., "An Evolutionary Five-Year Professional Program," The Accounting Review, 33:455-460, July, 1958.

Department of Accountancy, University of Illinois, "Program Leading to the Professional Degree of Master of Accounting Science (M.A.S.)," The Accounting Review. 33:559-560, October, 1958.

Edwards, James Don, "Early Bookkeeping and Its Development into Accounting," Business History Review, 34:446, Winter, I960. Fertig, Paul E., "Organization of an Accounting Program," The Accounting Review, 35:190-196, April, 1960.

Firmin, Peter A., "The Five-Year Accounting Program--With Due and Deliberate Speed," The Accounting Review, 34:591-602, October, 1959.

Gordon, Robert Aaron and James Edwin Howell. Higher Education for Business. (New York: Columbia University Press, 1959). Hamilton, Douglas L., "The Changing Role of the Controller," The Journal of Accountancy. 109:51-56, January, 1960.

Horn, Frederick E., "Accounting Intemchlp Programs," New York Certified Public Accountant. 30:474, July, I960.

Jones, Gardner M., "Accounting Innovation and the Psychology of Change." The Accounting Review. 37:244, April, 1962.

Jones, Gardner M., "Educators, Electrons, and Business Models: A Problem in Synthesis," The Accounting Review. 35:619-626, October, I960.

Kall, Walter G., "The Commission's Long Run Goals," The Accounting Review. 33:198-205, April, 1958.

Keaselman, Jerome J. and David W. Fhipps, "Education for DecisionMaking Through Accounting Instruction," The Journal of Accountancy. 113:85-87, February, 1962.

Kohl, Maybelle, "Objectives of Accounting Education in the Liberal Arts College," The Accounting, Reviey. 36:631-634, October, 1961.

Lewis, Ronello B., "The Role of Accounting in Decision-Making," The Accounting Review. 35:37-44, January, I960.

Matusiak, Louis W., "The Role of Educators in the American Institute's Professional Development Progrem," The. Accounting Review. 35:1-^7- 202, April, I960.

Meyer, Harvey G., "Some Aspects of Accounting Education," The Accounting Review. K:209-212, April, 1961.

Moonltz, Maurice, "Accounting Education: What It Has Been and What It Should Be," The California CPA Quarterly. 27:50-53, September, 1959.

Myers, John H., "More Efficient Utilii^ation of Teaching Staff," The Accounting Review. 34:221-225, April, 1959. National Accounting Association. June, 1963.

Neilsen, Oswald, '^New Challenges in Accounting," The Accounting Review. 35:583-589, October, I960.

Nelson, H. G., "Impact and Validity of the Ford and Carnegie Reports on Business Education," The Accounting Review. 36:179-185, April, 1961.

Nye, Paul E., "Training for an Accounting Career," The Accounting Review. 33:187-192, April, 1958.

Patrick, A. W. and C. L. Quittmeyer, The CPA and Management Services/' The Accounting Review. 38:109, January, 1963. '

Report of Committee on Professional Education in Accounting," The Accounting Review. 3/:195-199, April, 1959.

Report of the Commiasion on Standards of Education and Experience for Certified Public Accountants. (Ann Arbor, Michigan: Bureau of Business Research of the University of Michigan, 1956). "

Report of the Committee on The Study of The Ford and Carnegie Foundation Reports," The Accounting Review, 36:191-196, April, 1961.

Rockwood, Charles P., "The Changing Image of a Profession," The Journal of Accountancy, 110:35-43, October, 1960.

Seminar on Accounting Education," The California CPA Quarterly, 29: 18-22, September, 1961. Simons, Harry, "What Accountants Think of Accountancy," The Journal of Accountancy, 11 J:35-44, August, 1960,

Swick, Ralph D., "Objectives of Accounting Education," The Accounting Review, 36:626-630, October, 1961.

Walsh, Lawrence M., "Accounting Education in Review," The Accounting Review. -^5:183-189, April, 1960.

Werntz, William W., "Accounting Education and the Ford and Carnegie Reports," The Accounting Review. 36:186-190, April, 1961. Winston Dictionary Staff.

The Winston Dictionary. (Philadelphia: The John C. Winston Company, 1945), p. 770.

Zlatkovich, Charles T., "Training for an Accounting Career," The Accounting Review. 33:193-197, April, 1958.

**APPENDIXE**

**QUESTIONNAIRE**

**PLEASE TICK [√] YOUR MOST PREFERRED CHOICE(S) ON A QUESTION.**

**SECTION A**

**PERSONAL INFORMATION**

**Gender**

Male [ ] Female [ ]

**Class**

SSS2-3 [ ]

SSSI-JSS3 [ ]

JSS1-JSS2 [ ]

**SECTION B**

**Question 1:** Is there any difference between the new accounting curriculum and the old one?

SSS2-3 [ ]

SSSI-JSS3 [ ]

JSS1-JSS2 [ ]

**Question 2**: which of this curriculum enhanced better and more efficient learning,

SSS2-3 [ ]

SSSI-JSS3 [ ]

JSS1-JSS2 [ ]

**Question 3:** how does the new curriculum effect academic performance?

SSS2-3 [ ]

SSSI-JSS3 [ ]

JSS1-JSS2 [ ]

**Question 4:** The level of accounting education in Edo state is low

Agreed [ ]

strongly agreed [ ]

Disagreed [ ]

strongly disagreed [ ]

**Question 5:** The effect of functional accounting education curriculum on sustainable youth empowerment in Edo state is low

Agreed [ ]

strongly agreed [ ]

Disagreed [ ]

strongly disagreed [ ]