
Management Accounting Curriculum For Youth Empowerment In Rivers State.

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Abstract

The study identified the how the management accounting education curriculum can be beneficial to the youths of business education in Rivers State. Survey research design was employed, the population of the study was 600 business educators from three tertiary institutions in Rivers State. The total sample size for the study comprised 240 business education youths from three tertiary institutions in Rivers State. Simple random sampling technique was used to obtain the sample of the study and also purposive sampling was used to select respondents where necessary. The sample size was determined using Taro Yemane (1967) formula of sample determination. Result showed that management accounting education curriculum specifically influences entrepreneurial setups, business startups and employment opportunities of business education youths. In summary, it was found out that influence of management accounting curriculum on employment opportunities of business education youths was at a high extent. Finally, it was also found out, that government policies affect quality education delivery especially in the area of the release of funds for proper planning of the accounting education curriculum in respect of the employment of business education youths. Government is the major source of funding for business education programs in public tertiary institutions. If the government delays or does not provide enough funding for business education programs, it would be difficult to properly plan the curriculum and hire qualified lecturers. In turn, this could make it difficult for business education graduates to find jobs and be successful in their career.

Keywords: Management Accounting, Setups, Startups, Curriculum, Youth Empowerment.

Introduction

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, and financial services specialist education: junior accounting instruction.

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 (forGOCCS), 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 Rivers State.

The eclectic nature of the field of curriculum makes it a difficult phenomenon to define. However the word "curriculum" is derived from the Latin word "currere" meaning "to run" (to run a course). So, the school curriculum refers to the ground covered by students in their race towards the finishing line (a certificate, diploma or degree). The field of curriculum is interesting because it deals with education issues which demand knowledge of other field of endeavour such as philosophy. Psychology, sociology, history and so on. (Ajoku, et. al, 2013). With reference to the various components of the education process, the term "curriculum" seems to be the most ambiguous and most difficult to define. This is so because the curriculum is a reflection of societal characteristic and trends. People, therefore, tend to look at the curriculum based on their educational aims and objectives and how these are executed. It should be noted that the objectives of education vary from society to

society based on their problems and needs. So also does the school curriculum change in consonance with the dynamism of society. All these are pointers to the variations in the definition of curriculum.

In the formal educational set-up teaching and learning are carefully and deliberately planned in order to meet the needs of society. This planned activity is what we generally refer to as the curriculum. Some educators view the curriculum as the syllabus or scheme of work. This narrow view equates the curriculum with the list of subjects, which constitute the content to be mastered by the learners. Surely, the subject matter or content should be considered as part of the curriculum and not the curriculum itself. Others view the curriculum as the work to be done in a particular class or grade level such as the primary school curriculum. The junior secondary school curriculum, the senior secondary school curriculum, etc.

Others equally view it as the content of a particular subject or chemistry curriculum, mathematics curriculum, etc. while it is true that there can be individual subject based curriculum, this view of the school curriculum is limited in that it does not see the learner being subjected to a total teaching-learning situation which involves his exposure to a wide variety of activities initiated and organized by the school, (Ajoku, et. al.,2013). Although, educators or curriculum experts have not agreed about the exact meaning and definition of the term, many specialists in the field seem to have reach some understanding as to what constitutes the curriculum. They view it as the vehicle through which the school strives towards the achievement of its educational objectives.

In support of this, Onwuka (1981) opined that curriculum embraces purposeful experiences provided and directed educational institutions to achieve predetermined goals. According to Ledford and Lucas (2012) curriculum means planned experiences offered to the learner under the guidance of the school. Curriculum Development refers to the process of planning learning opportunities intended to bring about certain changes in the learner and the assessment of the extent to which these changes have taken place. Such an activity is collective responsibility involving experts (school administrators, curriculum specialists and subject specialists) teachers, parents clergymen, laymen and learners. Usually, the activity is carried out in consideration to the nature of education demanded by the society. The exercise is a continuous one in view of the dynamic nature of society arising from knowledge explosion. Youth development is a process that prepares a young person to meet the challenges of adolescence and adulthood and achieve his or her full potential.

Youth development is promoted through activities and experiences that help youth develop social, ethical, emotional, physical, and cognitive competences. Youth leadership is part of person in development and supports the young person in developing; the ability to analyze his or her own strength and weaknesses, set personal and vocational goals, and have the self-esteem, confidence, motivation, and abilities to carry them out (including the ability to establish support networks in order to fully participate in community life and effect positive social change). Also the ability to guide or direct others on a course of action, influence the option and behaviours of others, and serve as a role model (Wehmeyer, Agran & Hughes, 1998). Conditions that promote health youth development are supported through programs and activities in schools and communities.

Youth development researchers and practioners emphasize that effective program and interventions recognize youth strengths and seek to promote positive

development rather than addressing risks in learning and doing and who are connecting to positive adult and peers are less likely to engage in risky or self-defeating behaviours.

Providing the conditions for positively youth development is a responsibility shared by families, schools, and communities. Youth empowerment can be defined as a process where people gain the ability and authority to make informed decisions and implement change in their own lives and the lives of other people. It is a means of encouraging youths to do great things for themselves and as youths, you are at the centre of absolute strength. You think big, hope for the best and envision a better tomorrow, therefore making continuous efforts to turn your dreams into reality. According to the global organization (UN) reports, Nigerian youth migrants in Europe and America are three times more than migrants from other West African Country. This report also added that the migration rate of the youth was 32 percent in 1999, compared to less than 15 percent for non-youth populations. It was estimated that by the end of 2012, over 50 percent of the youths in Nigeria will be residing in foreign countries where job opportunities are easier to come by. This is including the massive migration rate of Nigerians to Canada and other foreign countries since 2017, if not more, Olusola, (2019).

Statement of the problem

Accounting is a field of study where professionalism is increasingly being demanded by companies who are constantly dreaming up ways of cutting cost and hence continuing to be competitive. Therefore accounting training provided to students must be able to produce the kind of professionals in demand at the labour market. There is a need to examine the impact of government policies on the quality of business education curriculum and youth empowerment, as it relates to the availability of funding and the ability to plan and hire qualified lecturers. Ledford and Lucas (2012) have some very interesting insights on this statement of the problem. In their study, they argue that the issue of funding for business education is critical, because it impacts the quality of the curriculum and the ability to hire qualified teachers. They point out that if the curriculum is not properly designed, it can have negative impacts on the employment prospects of business education graduates. It is based on the above elucidated problems the researcher deemed it necessary to carry out the titled "Management Accounting Education Curriculum and Youth Empowerment in Rivers State"

Aim and objectives of the study

The aim of the study is to determine how management accounting education curriculum can be beneficial to the youths of business education in tertiary institutions in Rivers State. This aim is expressed in the following specific objectives:

1. To determine the influence of management accounting curriculum on employment opportunities of business education youths in Rivers State.
2. To determine the influence of management accounting curriculum on entrepreneurial set ups of business education youths in Rivers State.
3. To determine the influence of management accounting curriculum on business startups of business education youths in Rivers State.

Research Questions

This study advanced the following research questions:

1. To what extent does management accounting curriculum influence employment opportunities of business education youths in Rivers State?
2. To what extent does management accounting curriculum influence entrepreneurial set ups of business education youths in Rivers State?
3. To what extent does management accounting curriculum influence business startups OF business education youths in Rivers State?

Research Hypotheses

The null hypotheses formulated for the study will be tested at 0.05 level of significance.

HO₁: There is no significant influence of management accounting curriculum on employment opportunities of business education youths in Rivers State.

HO₂: There is no significant influence of management accounting curriculum on entrepreneurial set ups of business education youths in Rivers State.

HO₃: There is no significant influence of management accounting curriculum on business startups of business education youths in Rivers State.

Conceptual Clarifications

Managerial Accounting

Managerial accounting (also known as cost accounting or management accounting) is a branch of accounting that is concerned with the identification, measurement, analysis, and interpretation of accounting information so that it can be used to help managers make informed operational decisions. Managerial Accounting, unlike financial accounting, which is primarily concentrated on the coordination and reporting of the company's financial transactions to outsiders (e.g., investors, lenders), managerial accounting, is focused on internal reporting to aid decision-making. Managerial accountants need to analyze various events and operational metrics in order to translate data into useful information that can be leveraged by the company's management in their decision-making process. They aim to provide detailed information regarding the company's operations by analyzing each individual line of products, operating activity, facility, etc.

Techniques in Managerial Accounting In order to achieve its goals, managerial accounting relies on a variety of different techniques, including the following: (a) Margin analysis: Margin analysis is primarily concerned with the incremental benefits of optimizing production. Margin analysis is one of the most fundamental and essential techniques in managerial accounting. It includes the calculation of the breakeven point that determines the optimal sales mix for the company's products. (b) Constraint analysis: The analysis of the production lines of a business identifies principal bottlenecks, the inefficiencies created by these bottlenecks, and their impact on the company's ability to generate revenues and profits. (c) Capital budgeting: Capital budgeting is concerned with the analysis of information required to make the necessary decisions related to capital expenditures. In capital budgeting analysis, managerial accountants calculate the net present value (NPV) and the internal rate of return (IRR) to help managers to decide on new capital budgeting decisions. (d) Inventory valuation and product costing: Inventory valuation involves the identification and analysis of the actual costs associated with the company's products and inventory. The process generally implies the calculation and allocation of

overhead charges, as well as the assessment of the direct costs related to the cost of goods sold (COGS). (e) Trend analysis and forecasting: Trend analysis and forecasting are primarily concerned with the identification of patterns and trends of product costs, as well as with recognition of unusual variances from the forecasted values and the reasons for such variances

Indicators of managerial accounting as used in the study include the following:

1. **Cash flow analysis:** Cash flow is the amount of cash and cash equivalents, such as securities, that a business generates or spends over a set time period. Cash on hand determines a company's runway the more cash on hand and the lower the cash burn rate, the more room a business has to maneuver and, normally, the higher its valuation. Cash flow differs from profit. Cash flow refers to the money that flows in and out of your business. Profit, however, is the money you have after deducting your business expenses from overall revenue. There are three cash flow types that companies should track and analyze to determine the liquidity and solvency of the business: cash flow from operating activities, cash flow from investing activities and cash flow from financing activities. All three are included on a company's cash flow statement. In conducting a cash flow analysis, businesses correlate line items in those three cash flow categories to see where money is coming in, and where it's going out. From this, they can draw conclusions about the current state of the business. Depending on the type of cash flow, bringing in money in isn't necessarily a good thing. And, spending money it isn't necessarily a bad thing.

Cash Flow Analysis Basics: Cash flow analysis first requires that a company generate cash statements about operating cash flow, investing cash flow and financing cash flow. Cash from operating activities represents cash received from customers less the amount spent on operating expenses. In this bucket are annual, recurring expenses such as salaries, utilities, supplies and rent. Investing activities reflect funds spent on fixed assets and financial instruments. These are long term, or capital investments, and include property, assets in a plant or the purchase of stock or securities of another company. Financing cash flow is funding that comes from a company's owners, investors and creditors. It is classified as debt, equity and dividend transactions on the cash flow statement. Cash flow analysis is important because a cash flow analysis determines a company's working capital the amount of money available to run business operations and complete transactions. That is calculated as current assets (cash or near-cash assets, like notes receivable) minus current liabilities (liabilities due during the upcoming accounting period).

To perform a cash flow analysis, you must first prepare operating, investing and financing cash flow statements. Generally, the finance team uses the company's accounting software to generate these statements. Alternately, there are a number of free templates available. Preparing a Cash Flow Statement; let's first look at preparing the operating cash flow statement. The line items that are factored into the company's net income and are included on the company's operating cash flow statement include but are not limited to: Cash received from sales of goods or services, the purchase of inventory or supplies, Employees' wages and cash bonuses, payments to contractors, utility bills, rent or lease payments, interest paid on loans and other long-term debt and interest received on loans, fines or cash settlements from lawsuits.

There are two common methods used to calculate and prepare the operating activities section of cash flow statements. The Cash Flow Statement Direct Method takes all

cash collections from operating activities and subtracts all of the cash disbursements from the operating activities to get the net income. The Cash Flow Statement Indirect Method starts with net income and adds or deducts from that amount for non-cash revenue and expense items. The next component of a cash flow statement is investing cash flow. That bottom line is calculated by adding the money received from the sale of assets, paying back loans or selling stock and subtracting money spent to buy assets, stock or loans outstanding. Finally, financing cash flow is the money moving between a company and its owners, investors and creditors.

1. **Inventory Turnover Analysis:** According to Fernando, (2021) in Corporate Finance & Accounting, inventory turnover is a financial ratio showing how many times a company has sold and replaced inventory during a given period. A company can divide the days in the period by the inventory turnover formula to calculate the days it takes to sell the inventory on hand.

Calculate inventory turnover can help businesses make better decisions on pricing, manufacturing, marketing, and purchasing new inventory. According to Kindness (2021), it is important to note that: (a) inventory turnover measures how many times in a given period a company is able to replace the inventories that it has sold, (b) a slow turnover implies weak sales and possibly excess inventory, while a faster ratio implies either strong sales or insufficient inventory, (c) high volume, low margin industries such as retailers and supermarkets tend to have the highest inventory turnover.

The formula for inventory turnover and calculation is:

$$\text{Inventory Turnover} = \frac{\text{COGS}}{\text{Average Value of Inventory}}$$

Where: COGS = cost of goods sold, and Average Inventory
 = $(\text{Beginning Inventory} + \text{Ending Inventory})$

2. **Budget Analysis:** In a nutshell, budget analysis involves closely reviewing the details of a financial budget, McCartney (2021). According to McCartney (2021), the purpose of analysis is to understand and improve the way money is spent and managed. This type of scrutiny ensures that organizations utilize all available finances in the most efficient way to meet overall goals. Concrete benefit of budget analysis include: (a) mitigating risk by avoiding insufficient funds for future projects, (b) ensuring interdepartmental coordination toward overall goals, (c) providing regular, objective evaluations of actual performance, (d) balancing ambitious financial projections with realistic figures, (e) locating unfair or inappropriate allocation of funds, (f) encouraging continued organizational success and development. Large organizations, including government agencies, nonprofits, higher education institutions, and corporations often employ budget analysis. However, small companies and individuals can also reap numerous benefits from this financial tool, McCartney, (2021).

3. **Trend Analysis:** According to Hayes, (2021) is a technique used in technical analysis that attempts to predict future stock price movements based on recently observed trend data. Trend analysis uses historical data, such as price movements and trade volume, to forecast the long-term direction of market sentiment. It is important to note that trend analysis tries to predict a trend, such as a bull market run, and then ride that trend until data suggests a trend reversal, such as a bull – to – bear market.

Trend analysis is based on the idea that what has happened in the past gives traders an idea of what will happen in the future. Trend analysis focuses on three typical time horizons: short, intermediate and long term.

Youth Empowerment

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 resource and transform their consciousness through their beliefs values and attitudes. Youth empowerment aims to improve quality of life. Youth empowerment is achieved through participation in youth empowerment programs. However scholars argue that children's rights implementation should go beyond learning about formal rights and procedures to give birth to a concrete experience of rights, you Safzai, (2021).

According to Yousafzai, (2021), there are numerous models that youth empowerment programs use that help youth achieve empowerment. A variety of youth empowerment initiatives are underway around the world. The programs can be through non-profit organizations, government organizations, schools or private organization. Youth empowerment is different from youth development because youth development is centered on developing individuals, while empowerment is focused on creating greater community change relies on the development individual capacity. Empowerment movements, including youth empowerment, originate, gain momentum, become viable and become institutionalized. Youth movement is often addressed as a gateway to intergenerational equity, civic engagement and democracy building. Activities may focus on youth- led media, youth involvement in community decision making and other methods. Youth empowerment examines six interdependent dimensions: Psychological, community, organizational, economic, social and cultural. Psychological empowerment enhances individuals consciousness, belief in self-efficacy, awareness and knowledge of problems and solutions and of how individuals can address problems that harm their quality of life. This dimension aims to create self-confidence and give youth the skill to acquire knowledge community empowerment focuses on enhancing the community through leadership development, improving communication, and creating a network of support to mobilize the community to address concerns.

Yousafzai (2021) further argues that youth empowerment is measurable and that over the last two decades, quality of life (QOL) has emerged as an important unit of measurement to evaluate the used as a good of programs as well as an indicator of effectiveness QOL. A persons QOL is dependent upon subjective evaluation of the individual aspects of that individuals life. Youth empowerment programs thrive in positive development settings. Positive developmental setting promote youth competence, confidence and connections. Two features of the positive developmental youth settings are supportive relationships and support for efficacy and mattering. Supportive relationships are those that are between youth and non-familiar adults that faster trust and respect. Support for efficacy and mattering specifically focusses on youth bring active, instrumental agents of change in their communities, collective decision making and adults listen to and respect their voice. Organizational empowerment aims to create a base of resources for a community, including voluntary organizations, unions and associations that aim to protect, promote and advocate for the powerless.

Economics empowerment teaches entrepreneurial skills, how to have income security. Social empowerment teaches youth about social inclusion and literacy as well as helping kids find the resources to be practices in their communities. Cultural practices and redefine cultural rules and norms for youth. Through these dimensions of empowerment, programs can work on empower youth in one or more aspects of their lives.

Methodology

This study adopted a survey design. The population for this study consists of 600 business education youths from three tertiary institutions in Rivers State. The sample for the study comprised 240 business education youths from three tertiary institutions in Rivers State. The sample size was determined using Taro Yemane (1967) formula of sample determination. The research developed an instrument titled "Accounting Education Curriculum and Youth Empowerment Questionnaire (AECYEQ) was used to determine how management accounting education curriculum can empower the youths. Mean and standard deviation were used to answer the questions while the hypotheses were tested using linear regression at 0.05 level of significance with the aid of Statistical Product for Service Solution (SPSS) software version (25).

Results and Analysis

Table 1: Summary of simple linear regression analysis of the significant influence of management accounting curriculum on employment opportunities of business education youths in Rivers State

Variables	Coefficients	Std. error	T	sig
(Constant)	1.982.	0.310	6.397	0.000
Mgt accounting curriculum	0.923	0.021	42.521	0.000*
R	0.905a			
R-Squared	0.842			
Adjusted R-square	0.841			
F –statistic	207.987			
P-value	0.004			
Df	238			

Source:Field work,(2023).

a. Dependent variable: Management Accounting Curriculum

b. Independent variable: Employment Opportunities

c. *Significant influence with the two variables at 0.05 level of significance

The F-statistics testing on the extent to which management accounting curriculum influences employment opportunities of business education youths in Rivers State is presented in Table 1: The R-squared value of .842 indicated the variation of 85% to the influence of management accounting curriculum on employment opportunities of business education youths in Rivers State. The test yields an F-value of 207.987 with a p-value of .004 and df = 238. Since the p-value (.004) is less than .05, the null hypothesis tested is rejected. It implies that there is a significant influence of management accounting curriculum on employment opportunities of business education youths in Rivers State.

Table 2: Summary of simple linear regression analysis of the significant influence of management accounting curriculum on entrepreneurial setups of business education youths in Rivers State.

Variables	Coefficients	Std. error	T	sig
(Constant)	3.200	0.490	6.697	0.000
Mgt accounting curriculum	0.789	0.034	26.081	0.000*
R	0.808a			
R-Squared	0.767			
Adjusted R-square	0.766			
F –statistic	437.387			
P-value	0.001b			
Df	238			

Source:Field work,(2023).

- a. Dependent variable: Management Accounting Curriculum
- b. Independent variable: Entrepreneurial Setups
- c. *Significant influence with the two variables at 0.05 level of significance

The F-statistics testing on the extent to which management accounting curriculum influences entrepreneurial of business education youths in Rivers State is presented in Table 2. The R-squared value of .767 indicated the variation of 76% to the influence of management accounting curriculum on entrepreneurial setups of business education youths in Rivers State. The test yields an F-value of 437. 387 with a p-value of .001 and df = 238. Since the p-value (.001) is less than .05, the null hypothesis tested is rejected. It implies that there is a significant influence of management accounting curriculum on enterpreneurial setups of business education youths in Rivers State.

Table 3: Summary of simple linear regression analysis of the significant influence of management accounting curriculum on business startups of business education youths in Rivers State

Variables	Coefficients	Std. error	T	sig
(Constant)	3.082.	0.560	6.672	0.000
Mgt accounting curriculum	0.773	0.041	23.500	0.000*
R	0.858a			
R-Squared	0.867			
Adjusted R-square	0.866			
F –statistic	257.007			
Df	238			

Source:Field work,(2023).

- a. Dependent variable: Management Accounting Curriculum
- b. Independent variable: Business Startups
- C. *Significant influence with the two variables at 0.05 level of significance

The F-statistics testing on the extent to which management accounting curriculum influences business startups of business education youths in Rivers State is presented in Table 3. The R-squared value of .875 indicated the variation of 87% to the influence of management accounting curriculum on business startups of business education youths in Rivers State. The test yields an F-value of 649.117 with a p-value of .003 and $df = 238$. Since the p-value (.003) is less than .05, the null hypothesis tested is rejected. It implies that there is a significant influence of management accounting curriculum on business startups of business education youths in Rivers State.

Discussion of Results

Management accounting curriculum influence employment opportunities of business education youths

The findings of this study revealed by the respondents indicate the extent management accounting curriculum influence employment opportunities of business education youths in Rivers State. However, the result indicated that management accounting curriculum takes gradual process to influence employment opportunities because of its new nature in teaching and learning processes for the youths and students to adopt for the growth of businesses for employment. This study agreed with the opinion of Osuala (2010) who wrote that business education curriculum is very sacrosanct for graduates of business education whose aim their livings through businesses growth. Also the result of the study disproved the submission of IAS (2019) who stated that business education curriculum delivery depends solely on the management and teachers.

Management accounting curriculum influences entrepreneurial set ups of business education youths

The findings of this study revealed by the respondents indicate the extent management accounting curriculum influence entrepreneurial setups of business education youths in Rivers State. However, the result indicated that with good management accounting curriculum, there should be a high extent of influence on entrepreneurial setups of youths because new strategies or skills are gained and adopted by a business owner or youth on how to expand sales of goods and services in the business which will show a high rate of accountability by the youth as to outweigh other marketers and business owners. This study agreed with the opinion of Osuala (2010) who wrote that business education curriculum is very sacrosanct for graduates of business education whose aim their livings through businesses growth. Also the result of the study disproved the submission of Ile (2009) who posited that business education curriculum microfinance can only help only graduates of business education.

Management accounting curriculum influences business startups

The findings of this study revealed by the respondents indicate the extent management accounting curriculum influence on business startups of business education youths for the management of businesses in Rivers State. However, the result indicated that good management accounting curriculum content leads to good business startups of youths in their small and medium scale businesses. This means that there is a high extent of influence on business startups because new strategies or skills adopted by a business youth through the curriculum that enhance the improvement of goods and services in their business with high rate of sales by the

youth thereby making them to be at the top in the market. This study agreed with the opinion of Osuala (2010) who wrote that business education curriculum is very sacrosanct for graduates of business education whose aim their livings through businesses growth. Also the result of the study was in consonant the submission of Simon (2009) who posited that starting up businesses required business skills that will aids the sustainability of the business.

Conclusion

Based on the findings made, it is concluded among others that accounting education curriculum was beneficial to the youths of business education in tertiary institutions in Rivers state. accounting education curriculum have made a significant impact on the economic growth and sustainability of youths of business education as widely reported in the literature reviewed. It is also concluded that accounting education curriculum was a viable curriculum used by youths of business education in tertiary institutions to strive in bid to achieve economic growth and development.

Recommendations

Based on the conclusion of the study, the following recommendations are made:

1. Nigerian University Commission should establish a viable curriculum that will promote youths of business education through job creation.
2. Financial accounting should be thought effectively in tertiary institutions for business start ups.
3. Tertiary institution should always review lecturers' workload distribution on a periodic basis to ensure equitable distribution of tasks to lecturers and help to make them more productive in delivering the accounting education curriculum.
4. Nigerian University Commission through tertiary institution should conduct periodic review of accounting education curriculum with a view to update them in tertiary institutions in Rivers State.
5. Cost accounting should be thought effectively in tertiary institutions for business start ups
6. Management accounting should be thought effectively in tertiary institutions for entrepreneurship set ups.

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