

BUSINESS EDUCATION CURRICULUM AND INCLUSIVE SKILLS DEVELOPMENT FOR LABOUR MARKET IN CROSS RIVER STATE, NIGERIA

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Abstract

This study examined business education curriculum and inclusive skills development for labour market in Cross River State, Nigeria. Two hypotheses guided the study. The population comprised all 400 level business education students who sat for their final examinations from the University of Cross River State (UNICROSS) in the 2022/2023 academic session because they were considered relatively knowledgeable concerning the items contained in the questionnaire. A sample of 104 respondents out of a population of 226 was drawn therefrom. Of this number, 102 copies of the instrument representing 98.08% return rate was achieved. Census and proportionate sampling techniques were selected in arriving at the sample. A validated four point rating scale structured questionnaire titled "Business Education Curriculum and Inclusive Skills Development for Labour Market Questionnaire (BECISDLMQ) was used for data collection. A reliability estimate of .73 was achieved for the instrument using Cronbach alpha reliability coefficient after a pilot test. Population t-test and independent t-test analysis were used in testing the hypotheses at .05 level of significance. Findings revealed among others that the influence of business education curriculum in promoting inclusive skills development for labour market is significantly low. Based on this, it was recommended among others that the planners and implementers' of the curriculum should thoroughly ensure that inclusive skills are integrated into business education curriculum so that its learners can acquire the much craved skills for self-reliance.

Keywords: Business education curriculum, inclusive skills, development, labour market

Introduction

Labour market is a job market where employees provide the supply of labour while the employers provide the demand for labour. Globally, labour market is the main driver of any successful economy, as it is inseparably connected to markets for capital, goods as well as services. The Economic Times (2023) describes it as a place where job seekers and recruiters interphase with each other. It added that in this market, hirers compete to hire the best, while the job seekers on their part strives for the best satisfying jobs. Descriptively, labour market may be conceived to be an economic function that focuses on the demand and supply of labour.. Thus, the supply and demand of labour in the market is chiefly influenced by changes in the bargaining power of the parties involved. The

Corporate Finance Institute (2023) conceptualizes labour market as the place where the supply and the demand for jobs meet, with the workers or labor providing the services that employers require. It asserts that the worker may be anyone who wishes to offer his or her services in exchange for compensation or remuneration, whereas, the recruiters may be a sole entity or an organization that is in need of an individual to do a specific job or to complete a task. The worker is then comparable to a seller while the employer likened to a buyer.

Corporate Finance Institute further penned that the common nexus between the job seekers and the recruiters is the remuneration package that is acceptable between both parties. And that it is the size of the remuneration package that sufficiently

tells where employees may find work that suits their skills and qualifications. Agreeably, it is assumed that workers move to where there is high demand for their skills, be it in their local environments or abroad, as many factors usually determine the supply and demand of labour in the market. Some of such determinants are: domestic and or foreign market dynamics, immigration, population, age, educational qualification as well as the acquisition of appropriate skills. Skill is defined by Knapp in Zhanp (2019) as the learned ability to bring about pre-determined results with maximum certainty; often with the minimum outlay of time or energy or both. In the averment of Breivik (2016), skill is used to denote expertise that has been nurtured through training and experience, and includes trade and craft skills acquired by apprenticeship, as well as the high level performance found in many domains, such as professional practice, the arts, games, athletics etcetera.

Wikipedia (2023) conceives skills to be the learned ability to act with determined resolve and good execution often within an allowable amount of time, energy, or both. It stresses further that skills can often be classed into domains, that is, general and domain-specific skills. For example, in the domain of work, some general skills would include time management, teamwork and leadership, self-motivation and others, whereas domain-specific skills would be used only for a particular job. Wikipedia states further that a skill may be referred to as an **art** when it represents a body of knowledge or branch of learning. Interestingly, several skills exist such as: hard skills, holistic competencies, life skills, people skills, social skills, personal life skills, sport skills, soft skills, students' skills, interpersonal skills, intrapersonal skills and labour skills. All these skills can be grouped into three broad categories as: technical, human, and conceptual skills (Wikipedia, 2023; Skilltypes.com, 2023)

To Skilltypes.com (2023), a group of skills which can alternatively be referred to as "skill sets" is the aggregate of some qualities sought for to complete any given task successfully. The agency in their

classification of skills support Wikipedia that skills are broadly grouped into general and special skills. Further to this, it dissect skills into: transferable/functional skills, personal traits/attitudes, as well as knowledge-based skills. On their part, the FRN (2004) while acknowledging the importance of skills acquisition by learners, encourage inclusivity and strongly recommends an inclusive, free education for people with special needs, training of special education teachers and regular census and monitoring of people with special needs for educational provision. This provision by the FRN is in tandem with the United Nations Educational, Scientific and Cultural Organization's (UNESCO) Inclusive Education Policy (IEP). And as Babalola (2013) posited, inclusive education policy places a demand on every school and educational programme to grant equal treatment and opportunity to all students in schools and classroom. This sheer position should be replicated in business education program as well as her learners

In this study, therefore, some of the inclusive skills considered are vividly described thus:

1. **Active listening skill:** This implies listening to and understanding content and context of situation, event, program and any pursuit. Paying attention, especially when the stakes are high. Reframing or playing back what you hear. Asking open-ended questions that build on what you hear as you seek to further understand. Active listening skill helps to validate experiences and build connections and trust among an or between group of persons..
2. **Openness skill:** This means being receptive to a wide variety of opinions, ideas, experiences, styles, beliefs and practices. It requires staying curious when you encounter something new, unfamiliar, or different. Asking open-ended questions without judging. Moving beyond the position of comfort to that of being open to what you have not considered or where you may have

awareness gaps or bias. Openness skill helps an individual see a bigger, more-inclusive picture and solve complex problems that he or she faces in everyday lives.

3. **Perspective taking skill:** This connotes looking beyond our own point of view to considering how someone else either a colleague, boss, subordinate or client, might think or feel about something. It entails actively seeking a variety of perspectives to inform problem solving and decisions, holding multiple truths. Empowering voices and decision-making across a wide range of identities. Perspective taking helps us better understand cultural differences and create equity and belongingness especially in the workplace where people from diverse background converges.
4. **Bridging skill:** This means genuinely and meaningfully relating with people who are different from you, building social, cultural, professional competence and adaptive communication skills. Explicitly working with diverse groups to unite and seek improved ways to build common ground. Resisting the urge toward “breaking”, which is turning inward to only what we know and who we know, challenging our expectations to broaden definitions of success, thus building a strong and resilience labour force.
5. **Systems thinking skill:** This is concerned with reasoning, crafting, and acting in dynamic ways that tackle interrelated parts of a system. Learning about systemic inequities and systems of oppression to grow awareness of the role of structure in creating the conditions we face. Leveraging inclusive design principles for the benefit of all within the workplace. By understanding and changing structures that are not serving us well (including our mental models and perceptions), we can

expand the choices available to us and create more successful, long-term solutions wherever we find ourselves.

6. **Assumption testing skill:** This involves acknowledging the responsibility to understand the assumptions that we make and the resulting actions (and errors). Challenging our thinking around our observable and selected data, interpretations, assumptions, conclusions, beliefs, and actions. Investigating what you are assuming and why, to determine whether those assumptions are valid and whether they are biased, incomplete, or flawed. Testing our assumptions, promoting objectivity and varied sources of data, perspectives, and live experiences.
7. **Courageous skill:** This involves taking risks and pushing through fear with brave actions. Courage to change your mind, to challenge yourself and others, to accept feedback, and to make mistakes. Admitting and disrupting personal biases. Willingness to be uncomfortable and push past discomfort to growth and learning. Courage to try new approaches and to reconsider long-standing beliefs, conditions and ways of operating.

International Labour Organization (ILO, 2012) sees inclusive skills development as the full range of formal and non-formal vocational and technical skills based education and training for employment and or self-employment. Simply put, inclusive skills is an amalgam of technical and non-technical skills; specific and general skills as well as hard and soft skills. It pulls these diverse skills sets together in a way that no particular skill that could help learners secure employment or create one is left out. To this end, the composition of skills under technical, formal, specific or hard skills category as relates to business education students that this study investigate include: business management skill, financial reporting skill, organizing skill, purchasing skill,

computational skill, human relation skill, costing skill, payroll skill, data entry skill and inventory taking skill. On the other hand, the non-technical, general, soft of non-formal skills comprise of the following: people skill, social skill, problem solving skill, active listening skill, openness skill, perspective taking skill, bridging skill, system thinking skill, assumption testing skill, and courageous skill.

To support in the drive towards providing a meaningful living, it is necessary to promote inclusive skills development through the curriculum content of business education program. This supports the overall global objectives of the International Labour Organization (ILO) on decent work for all using programs of studies like business education, which is an integral part of Technical, Vocational Education and Training in demonstrating the benefits of integrating persons with disabilities within mainstream development efforts. Promoting inclusive skills development also seek to reduce other encumbrances to inclusion such as negative perceptions of disability, confidence and leadership capacity of persons with disabilities.

Literally, the term 'inclusive' simply means the act of embracing all people regardless of race, gender, ethnicity, age, disability, religious beliefs, sexual orientation, education or national origin. It is about giving equal access to opportunities, eliminating discrimination and removing barriers. More so, the concept of inclusiveness connotes the policy and practice of providing equal access to opportunities and resources for people who might otherwise be excluded or marginalized. Such as those having physical or intellectual disabilities or belonging to other minority groups. Generally, there are various tools, policies and programs that can be used in fostering inclusive skills development, and business education curriculum is one of such. Business education is a programme of study that equips recipients with the basic business knowledge, functional skills and attributes for vocations that enable them become employees, employers and entrepreneurs (Edet & Udida,

2023). This programme of study with options in accounting, management, marketing, and office technology has a foolproof curriculum used in the training of her learners to become self-reliant and utile for themselves and the society. Such curriculum, Edet, Onabe and Udida (2017) trot out must be sufficiently funded for it to meet its overall objectives.

Accounting education curriculum provides for the learning of the following core courses: financial accounting, principle of banking, cost accounting, intermediate financial accounting, spreadsheet processing, management accounting, public sector accounting, management information system, taxation, auditing and investigation, financial management as well as other general and educational courses (NUC BMAS, 2007). After studying these courses, learners are expected to imbibe within them inclusive skills for labour market. But Ezeani (2012) reported that accounting education curriculum of university is merely bookish. Implying that it lacks the ability to promote inclusive skills development for labour market. Edet (2020a) disclosed that business education curriculum in which accounting is a part does not significantly influence the acquisition of employability skills. Encouragingly, Bui and Porter (2010) asserted that accounting graduates who possess great depth of analytical, critical thinking, oral exhibition and writing skills are highly valued.

Management education curriculum for university students prescribes the teaching and learning of administrative office management, economics of production, business organization, human resource management, management information system, production management, principles and practice of management, administration office management, principles of advertising, sales management, consumer education, human relations and administration of business education alongside other educational and general courses. The curriculum for management education is trusted to imbue in her learners skills for life and inculcate inclusive skills development for labour market. Like management education, Babalola, (2023) investigated inclusive skills

development for chemistry education programme. The author informed that the rationale for inclusive skills development include closing the disparity gap between the curriculum content of undergraduate programme and the skills need of recruiters. Perhaps it was such quest towards ascertaining whether business education curriculum content impart learners with skills that Edet (2020a) found that between accounting, management and marketing options graduates of business education, management education graduates hardly come close to their accounting option folks in terms of employability skills acquisition. Whereas, a programme of study like business education was conceptualized to develop inclusive skills involving the integrating or assemblage of all categories or types of skills into one single “skills package” for the benefits of individuals especially those in vulnerable positions by helping them achieve their personal goals and successfully manage life transitions and labour market demands

Edet (2020b) studied curriculum content, gender, self-efficacy and acquisition of employability skills among business education graduates of universities in Cross River State, Nigeria. The study had two research questions and two hypotheses. The population of the study was 987 business education graduates between 2007/2008 and 2014/2015 academic sessions from UNICAL and CRUTECH. The sample of the study was 200 graduates drawn purposively. A four point rating scale instrument was used for eliciting information from the respondents. Mean and standard deviation was used in answering the research questions, while independent t-test was used in testing the hypotheses at .05 alpha level. Findings revealed among others that both male and female business education graduates exposed to the program’s curriculum contents are significantly different in their acquisition of employability skills

In the light of this and the sheer fact that business education programme has been implemented in the Nigerian educational system for over four decades, the researchers sought to find out if it can be convincingly

said that the programme has promoted inclusive skills development for labour market?

Purpose of the study

The main purpose of this study was to examined university business education curriculum and inclusive skills development for labour market in Cross River State, Nigeria. Specifically, the study investigated:

1. The extent to which university business education curriculum promote inclusive skills development for labour market.
2. The influence of university business education curriculum in promoting inclusive skills development for labour market between accounting and management options students.

Hypotheses

The following hypotheses guided the study:

1. The extent of influence of university business education curriculum in promoting inclusive skills development for labour market is significantly low.
2. University business education curriculum has no significantly influence in promoting inclusive skills development for labour market among accounting and management options students.

Methodology

The study adopted survey research design involving the use of questionnaire in order to collect information on university business education curriculum in promoting inclusive skills development for labor market. Specifically, the study focused on university accounting and management education curriculum. The study sought to provide answers to two research questions and was guided by two research hypotheses. The study area was Cross River State, one of the thirty-six states in Nigeria. The population for the study was 226 final year students in 2022/2023 academic session from University of Cross River State (UNICROSS), from where 104 were drawn as sample using

census and proportionate sampling techniques. This is presented in Table 1.

A four point rating scale structured instrument titled “Impact of University Business Education Curriculum in Promoting Inclusive Skills Development for Labour Market Questionnaire” (IUBECPISDLMQ) with response options of Very High Extent (VHE), High Extent (HE), Low Extent (LE) and Very Low Extent (VLE) was developed for eliciting relevant information for the study. The scores for the response options were 4, 3, 2 and 1 respectively. The boundary limits for the response options were VHE 3.50-4.00; HE 2.50-3.49; LE 1.50-2.49 and VLE 0.50-1.49. The cut-off point for the mean was calculated as:

$$\frac{4+3+2+1}{4} = \frac{10}{4} = 2.5$$

This implied that any response with a mean score of 2.5 and above was considered as “promoting”, but any one that was below

2.5 was considered as ‘not promoting’. The instrument was validated by two experts in Business Education and two from Measurement and Evaluation. The reliability estimate of .71 was achieved for the instrument using Cronbach Alpha reliability after a pilot test. The instrument was administered personally by the researcher and one research assistant, and retrieved immediately from the respondents in the hall where they sat for their final year second semester examinations. This was done after relevant information about the problem being researched was explained to them. A coding key was developed and used in coding all responses. Of the 104 questionnaires distributed, 102 copies (98.08%) were retrieved and used in the analysis. Mean and standard deviation were used in answering the research questions, while simple linear regression was used in testing the hypotheses at .05 level of significance.

Table 1: Population and sample distribution of the study

Options	Population	Sample	%
Accounting	23	23	100
Management	203	81	40
Total	226	104	

Source: Fieldwork, 2023

Results

Hypothesis one

The extent of influence of university business education curriculum in promoting inclusive skills development for labour market is significantly low.

Table 2: Population t-test analysis of the extent to which university business education curriculum promote inclusive skills development for labour market.

S/n	Skills set	Observed Mean X	Assumed Mean μ	S.D	t-value
1	Active listening skill	18.52	17	1.21	2.21*
2	Openness skill	17.61	17	1.18	2.14*
3	Perspective taking skill	16.39	17	1.06	1.90
4	Bridging skill	15.22	17	1.11	1.78
5	System thinking skill	14.01	17	1.32	1.81
6	Assumption testing skill	19.54	17	1.51	2.36*
7	Courageous skill	18.72	17	1.25	2.47*
8	People skill	21.55	17	1.17	2.15*
9	Social skill	19.69	17	1.04	2.10*
10	Problem solving skill	15.59	17	1.54	1.81
11	Business management skill	18.45	17	1.02	3.14*
12	Financial reporting skill	13.29	17	1.54	1.60
13	Organizing skill	14.34	17	1.14	1.50
14	Purchasing skill	15.51	17	1.15	1.80
15	Computational skill	14.35	17	1.07	1.51
16	Human relation skill	20.57	17	1.22	3.11*
17	Costing skill	16.44	17	1.05	1.80
18	Payroll skill	15.17	17	1.20	1.38
19	Data entry skill	17.51	17	1.02	2.37*
20	Inventory taking skill	15.26	17	1.20	1.57

*Significant at .05; df= 101; critical t= 1.976

The result in table 2 reveals that the calculation for nine inclusive skills set were higher than the critical value of 1.976 at .05 level of significant and 101 degree of freedom. Specifically, the calculated inclusive skill with higher t-value were as follows: active listening skill (t=2.21; p<.05), openness skill (t=2.14; p<.05), assumption testing skill (t=2.36; p<.05), courageous skill (t=2.47, p<.05), people skill (t= 2.15; p<.05), social skill (t=2.10; p<.05), business management skill (t=3.14; p<.05), human relation skill (t= 3.11; p<.05), data entry skill (t= 2.37; p<.05). While eleven other had t-value less than the critical t-value of 1.976 at .05 level of significance and 101 degree of freedom. The calculated inclusive skills with lower t-values were; perspective taking skill (t=1.90; p<.05), bridging skill (1.78; p<.05), system thinking (t=1.81; p<.05), problem solving skill (t=1.81; p<.05), financial reporting skill (t=1.60; p<.05), organizing skill (t=1.50; p<.05), purchasing skill (t=1.80; p<.05), computational skill (t=1.51; p<.05), costing skill (t=1.80; p<.05), payroll skill (t=1.38; p<.05), and inventory taking skill (t= 1.57; p<.05). With this result, the null hypothesis

which states that the extent of influence of university business education curriculum in promoting inclusive skills development for labour market is significantly low was retained. This was because of the twenty skills set studied, only nine were significant, while eleven were not significant. This may on one hand imply that the in-use curriculum of the program is no longer meeting the increasing demand of the labour market. As such, there is a dire need for an all-inclusive curriculum review that may lead to the expunging of the seemingly stale, redundant or less impactful contents. On the other hand, it may be that the present curriculum is foolproof, but the teaching methods, learning environment, quality and or availability of facilities/equipment have become obsolete. Hence, unable to promote the much desired inclusive skills for labour market

Hypothesis two: University business education curriculum has no significantly influence in promoting inclusive skills development for labour market among accounting and management options students.

Table 3: Independent t-test analysis of the influence of university business education curriculum in promoting inclusive skills development for labour market among accounting and management options students.

S/N	Inclusive skills	Options of study	N	Mean	SD	t-crit.	t-cal.	Decision
1	Active listening skill	Accounting	23	2.91	1.53	1.97	3.51	Significant
		Management	79	2.57	1.30			
2	Openness skill	Accounting	23	2.84	1.36	1.97	3.24	Significant
		Management	79	2.61	1.28			
3	Perspective taking skill	Accounting	23	1.12	0.72	1.97	1.63	Not Significant
		Management	79	1.40	0.91			
4	Bridging skill	Accounting	23	1.73	0.98	1.97	1.79	Not Significant
		Management	79	1.52	0.74			
5	System thinking skill	Accounting	23	1.68	0.76	1.976	1.55	Not Significant
		Management	79	1.31	0.47			
6	Assumption testing skill	Accounting	23	3.47	1.60	1.976	3.07	Significant
		Management	79	2.97	1.35			
7	Courageous skill	Accounting	23	2.98	1.44	1.976	3.54	Significant
		Management	79	3.23	1.67			
8	People skill	Accounting	23	2.68	1.79	1.976	2.93	Significant
		Management	79	2.67	1.37			
9	Social skill	Accounting	23	3.71	1.57	1.976	3.01	Significant
		Management	79	3.09	1.33			
10	Problem solving skill	Accounting	23	1.24	0.79	1.976	1.64	Not significant
		Management	79	1.49	0.65			
11	Business management skill	Accounting	23	3.42	1.83	1.976	3.48	Significant
		Management	79	3.26	1.60			
12	Financial reporting skill	Accounting	23	1.25	0.97	1.976	1.75	Not significant
		Management	79	1.04	0.57			
13	Organizing skill	Accounting	23	1.45	0.88	1.976	1.48	Not significant
		Management	79	1.68	0.63			
14	Purchasing skill	Accounting	23	1.63	0.74	1.976	1.70	Not significant
		Management	79	1.97	0.83			
15	Computational skill	Accounting	23	1.90	0.99	1.976	1.93	Not significant
		Management	79	1.49	0.87			
16	Human relation skill	Accounting	23	3.14	1.09	1.976	3.97	Significant
		Management	79	3.69	1.78			
17	Costing skill	Accounting	23	1.79	0.89	1.976	1.94	Not significant
		Management	79	1.23	0.67			
18	Payroll skill	Accounting	23	1.69	0.67	1.976	1.69	Not significant
		Management	79	1.35	0.57			
19	Data entry skill	Accounting	23	3.71	1.37	1.976	2.97	Significant
		Management	79	2.69	1.22			
20	Inventory taking skill	Accounting	23	1.96	0.92	1.976	1.87	Not significant
		Management	79	1.02	0.67			

*Significant at .05; df= 100

Table 3 shows that the calculated t-value were higher than the critical t-value of 1.97 and a degree of freedom of 100 at .05 level of significance in the following nine inclusive skills: Active listening skills, openness skills, assumption skill, courageous skill, people skill, social skill, business management skill, human relation skill and data entry skill. Whereas, the calculated t-value were less than the critical t-value in eleven inclusive skills. Hence the null

hypothesis was rejected. This means that there is a significant influence of university business education curriculum in promoting inclusive skills development for labour market among accounting and management options students.

Discussion of findings

Finding regarding hypothesis one shows that the extent of influence of university business education curriculum in

promoting inclusive skills development for labour market is significantly low. This finding agrees with Ezeani (2012) reported that accounting education curriculum of university is merely bookish. This may on one hand imply that the in-use curriculum of the program is no longer meeting the increasing demand of the labour market. As such, there is a dire need for an all-inclusive curriculum review that may lead to the expunging of the seemingly stale, redundant or less impactful contents. On the other hand, it may be that the present curriculum is foolproof, but the teaching methods, learning environment, quality and or availability of facilities/equipment have become obsolete.

The finding of hypothesis two reveals that there is a significant influence of university business education curriculum in promoting inclusive skills development for labour market among accounting and management options students. This finding aligns with Edet and Udida (2019) that between accounting, management and marketing options graduates of business education, management education graduates hardly come close to their accounting option folks in terms of employability skills acquisition. Implying that the curriculum of the program promote inclusive skills development. Amidst this, it is still expedient to carryout prognosis to ascertain what might be the causation for which the other skill sets are not promoted by the same curriculum.

Conclusion

Based on the findings of this study, it was concluded that the extent to which university business education curriculum promote inclusive skills development is significantly low. Also, it was discovered that of the twenty inclusive skills development for labour market studied, nine were acquired by the accounting and management option students of universities.

Recommendation

The following recommendation were made following the findings revealed:

1. The planners and implementers' of the curriculum should thoroughly ensure

that inclusive skills are integrated into business education curriculum so that its learners can acquire the much craved skills for self-reliance.

2. Students of business education in all the options should deliberately focus on their studies so that they appropriate to themselves inclusive skills for self-sufficiency.

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