

Academic Curriculum and Employability of Accounting Graduates in Nigeria

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Abstract

The study investigated the influence of academic curriculum on the employability of accounting graduates in Nigeria. A survey research design was employed to collect data from the sampled respondents. The respondents were purposively selected from the staff members of each of the big four audit firms and students of established higher institutions of learning. Findings from the study show that academic curriculum significantly explains about .329 variability in the employability of accounting graduate in Nigeria ($\beta = .329, P = .002 < .05$). The study thus concludes that academic curriculum significantly affects the employability of accounting graduates in Nigeria. The study recommends that; academic curriculum for training accounting graduates should be improved upon towards producing future-ready accountants; while regulatory bodies, policymakers, and professional bodies should ensure that the curriculum for training accountants are updated from time to time and are in line with global best practices and industry requirements.

Keywords: *academic curriculum, accounting graduates, employability, tertiary institution*

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I. Introduction

Globally, the advent of technology has brought about significant changes to nature and work patterns in many organisations. Business processes are rapidly evolving due to these changes. Business operations now transcend national boundaries. This incidence has resulted in major concern to employers of labours when headhunting for suitable employees. Most countries' education system, especially Nigeria, has continued to roll-out graduates into the labour market. These graduates roam the major streets of urban cities searching for white-collar jobs, yet employers of labour are not finding many to be worthy of employment. Oduma and Ile (2012) noted that applicants must have specific employability competencies to fit into available job vacancies and firms' positions. Employability competencies of employees relate to the skills and ability which job applicants are expected to possess to perform effectively on the job. Hillage and Pollard (1998) describe employability as the attributes of a person that make that person gain and maintain employment. Job seekers are required to fulfil the paper requirements of specific jobs. According to Gore (2005), graduate employability depends on their ability to convince their employers that they have the required knowledge, skill and attitudes. Specifically, the employability competencies of most Nigerian graduates are comparatively very low. Most graduates lack necessary work-related skills or competencies needed for useful office works. How has Nigeria education system measured up with the contemporary trend and changes in preparing her graduates with the vital skills required for effective job performance? Ibrahim and Dandago (2016) noted that changes in the labour market profile had put extra pressure on Nigeria's job applicants.

Due to the current changes in work pattern, it is imperative that accounting being the language of business must continue to evolve in both practice and training of accounting graduates. Afolabi (2013) noted that accountants must be well educated and trained to cope with the challenges of a modern and dynamic business. The accountant's role is now changing from maintaining proper accounting processes to making a sound financial decision. Deficiency of specialized skills and moral ethics in the discharge of accounting jobs in many business organisations have contributed in no small measure to most of the universal monetary predicament. The academic curriculum in use by various higher institutions of learning is vital in accounting graduates' training. Such a curriculum must be updated to produce industry-relevant graduates to fill the current employability gap prevalent in the labour market. With an up-to-date academic curriculum, accounting graduates will be better equipped with the relevant skills set needed to employ them. Can we then categorically

say that the current educational curriculum in use for accounting graduates in Nigeria is up to date? Are the curriculum contents in line with the industry requirements? How employable are accounting graduates from Nigerian universities? These are the questions that prompted this study. Some studies have been conducted on the curriculum of tertiary institutions and employability of graduates in Nigeria. Still, few studies have addressed the influence of academic curriculum and employability of accounting graduates, hence this study.

Findings from the study will be useful to the ministry of education, policymakers, other relevant government agencies, professional bodies, and management of higher learning institutions in Nigeria and business owners/managers towards developing an accounting curriculum that will enhance employability of graduates needed by employers of labour. It will also provide a guideline to the government, policymakers, and the curriculum planners now and in the future.

II. Literature review

2.1. Nigerian Accounting Education System

Academic institutions and professional bodies of Accountants anchor the training and production of accountants in Nigeria. The National Universities Commission (NUC) and Nigerian Board for Technical Education (NBTE) are the bodies that regulate the design of academic curriculum considered suitable for producing employable graduates in tertiary institutions. NUC regulate universities educational activities while NBTE regulates that of colleges of education and polytechnics to ensure the quality of education in Nigeria. NUC has developed Benchmark, and Minimum Academic Standards (BMAS) for each university academic discipline, including accounting; below which academic standard and courses taught must not fall. The NUC/NBTE stipulates foundation courses in various disciplines including economics, humanities, management sciences, law, mathematics, statistics, media, information and communication technology, library and English language among others. The curriculum also mandates accounting training to offer and pass core accounting courses including financial accounting, cost and management accounting, taxation, public sector accounting and finance, corporate finance and auditing. Also, they are mandated to undergo Industrial attachment for exposure to practical job experience. Okafor and Onwumere (2012) state that the academic mode of accounting education prevails in Nigerian higher institutions as they focus on mixture of accounting courses with the borrowed courses from other related disciplines..

Similarly, the first professional accounting body enacted by the act for certifying professional accountants is the Institute of Chartered Accountants of Nigeria (ICAN). ICAN enjoyed the monopoly of accounting professionalisation for well over two decades before the incursion of other professional accounting bodies such as; Association of National Accountants of Nigeria (ANAN), Chartered Institute of Taxation of Nigeria (CITN), Chartered Institute of Cost and Management Accountants (CICMA) and the Institute of Certified Public Accountants of Nigeria (ICPAN). The professional training is conducted by ensuring certain knowledge and skills are acquired. Such knowledge and skills will be examined after which internship in approved accounting firms is required. It is worthy to note that employers of labour seek accounting graduates with specific skill sets to add value to their businesses.

2.2 Accounting Curriculum and Career Opportunities for Accounting Graduates

The curriculum is derived from a Latin word, 'Currere' which means 'the race, the path, lap or course or runway' which one takes to reach a goal applied to a course of study. The teacher is the guide, and the curriculum is the path. The curriculum is a framework that sets expectations for students learning. It serves as a guide for teachers and a road map that establishes standards for students' performance and teacher's accountability. Accounting Curriculum is the expectation for what will be taught and what students will do in the accounting program. Accountancy is a unique profession with a specialised curriculum required to prepare graduates for professional practice sufficiently. The curriculum usually covers major courses such as financial accounting, management accounting, auditing, taxation, financial management business law, company law, economics, management theory, business mathematics and statistics. Feedback from various interest groups in the society including private firms, government, international organization and Non-for-profit organization concerning their accounting service needs should serve as a vital consideration in the development of accounting curriculum. Okafor and Onwumere (2012) noted that to correctly accommodate the varied needs of the diverse groups, the accounting prospectus should provide for a comprehensive knowledge base, acquire accounting skills, and develop suitable behavioural attitudes in students.

The journey to study accounting as a course begins with meeting specific academic requirements which equip graduates with an understanding of fundamental business and accounting practices. Some of the career opportunities for accounting graduates are; accounting officers, auditors, procurement officers/managers, chief financial officers, forensic accountant, environmental accountant, accounting clerk, financial analyst, international accounting specialist, investment analyst, business analyst, auditors etc. A graduate of accounting

isequipped for entry-level positions in government and corporate accounting unit. A career in accounting provides the opportunity to work within any sector with attractive remuneration packages.

2.3 Theoretical Framework: The DOTS Theoretical Model:

This study is anchored on the 'DOTS' theoretical model advanced by Law and Watts (2003) and supported by Rae (2007). The DOTS model is a career guidance framework which has tolerated several years of implementation in the tertiary institutions with extensive use and appropriateness in integrating employability into the undergraduate syllabus. The model is readily understood and applied by individuals not versed in the principles of career guidance. The DOTS model consists of four components: self-awareness skills; opportunity awareness skills; decision-making skills; and transition learning skills. These components individually and collectively provide a outline for organising and ordering job learning. To practically develop and apply the DOTS model within the university program, Rae (2007) proposed some criteria for measuring the four variables in the DOTS model. They are personal development planning which relates to all forms of support and encouragement given to students by assisting them in reflecting on and evaluating their acquired learning experiences to improve performance; applied learning which is programs that allow students to connect the theoretical academic based learning with the practice and apply it in the work place; work-based education which is an educational strategy that equips student with practical experiences, where they can use academic and technical skills and develop their employability; and career growth learning which relates to occupation growth activities that comprise the identification of career goals and pathways for achieving them, and the acquisition of skills and competencies to achieve one's aspirations.

2.4 Empirical Review

Emeka and Nwokeji (2015) researched sustainable development strategies by restructuring the accountancy program of Nigerian Universities using a survey research design. Data were obtained from the group of accounting lecturers, professional accountant, accounting students, and labour employers in private and public companies. The study found out that a well-designed accountancy program that helps students make good career choices and gain valuable accounting-related experience and competencies can increase graduates' competitiveness in the labour market. Therefore, this study concludes that universities can contribute to sustainable development by increasing the stock of knowledge and ensuring the supply of skilled graduates by creating new methodologies, developing networks, stimulating social interaction, enhancing problem-solving capacity, and creating new firms. Education equips people with necessary skills which eventually help them in wealth creation. This can be realised by amending the university's current accountancy curriculum to integrate the co-op program and collaborative teaching.

Ibrahim and Dandago (2016) investigated the effect of technological advancement on business education graduates' employability in Nigeria's labour market. Qualitative design was used. The study found no correlation between business education curriculum contents and skills sets required for the employability of graduates considering the present technological era. The study concluded that there is a disconnection between what the students were taught and the industry needs which negatively affect the employability of students after school. The study recommended the integration of modern accounting technologies into accounting curriculum.

Al-Mutairi, Naser and Saeid (2016) researched employability factors of business graduates in Kuwait. A well-designed research instrument highlighting these factors was distributed to Kuwaiti employers. The study found that employers attach high-level importance to graduates' knowledge, soft skills, and ability to work within groups but connect the low level of importance to the graduates' skills. The study conducted by Chev, Dotong, Camello and Laguador (2016) was on the impact of academic curriculum on the employability of engineering graduate in Philippine from 2006 to 2008. The study employed a quantitative and descriptive research design. Findings from the study show a significant positive impact of academic curriculum on graduates' employability in Philippine. Garwe (2017) examined the holistic initiatives for enhancing graduates' employability in Zimbabwe to establish initiatives that enhance graduates' employability and a successful future career. The study's findings showed that an academic curriculum designed to meet economic and social needs had the most significant impacts. Also, exposing students to the work environment helps to build a successful career in academia and industry. The study recommended, among other things, that government should promote internationalism through scholarship programs to improve graduate employment opportunities. Okoro and Ibe (2017) surveyed to identify office employability competencies needed by business education graduates for effective job performance in business organisations in Nigeria. The study design was the survey conducted among 134 Directors and Managers of parastatals and companies in Nigeria's South-East geopolitical zone. The result shows that 10 of the core office employability competencies and 13 e-office employability competencies were considered critical to business education graduates.

Pitan and Atiku (2017) conducted a structural investigation on the relationship between career guidance activities and undergraduates' employability upon graduation. The study adopted a survey research design to determine students' employability structurally by exploring the effects of decision-making, opportunity

awareness, self-awareness and transition learning in selected Nigerian universities. The research design used was correlational and explanatory. This study's findings show that all four dimensions of the DOTS model of career guidance activities have a significant favourable influence on university students' employability in Nigeria. Ayedun, Ojelade, Durodola, Olufemi & Abiodun (2018) employed primary data to determine the necessary hard and soft skills often sought by employers in the Estate Management graduates by employers in Nigeria. Descriptive and inferential statistical methods were adopted for the analysis of data. The study revealed that while most graduates possess the hard skill, they are, however, lacking in soft skills acquisition. The study recommended the need to inculcate these soft skills in tertiary institutions' academic curriculum. Moreover, the findings of Ayodele, Oladokun and Shakantu (2020) conducted on a similar study revealed that employers' soft skills expectations were high with skills. Ayodele *et al.* (2020) concluded that significant skill gaps exist for soft skills among graduates in the labour market but agree that employers still prefer core skills needed in the profession. Edet and Udida (2019) study employed questionnaire to examine business education programs curriculum contents and acquisition of employability skills among graduates of Nigerian universities in Cross River state. The study findings showed that the level of employability skill acquisition among university business education graduates exposed to curriculum content is considerably low. Also, that business education curriculum does not considerably influence the acquisition of employability skills among graduates of universities in the different options of accounting, management and marketing. The study concluded that employability skills acquisition among university graduates in the triumvirate options surveyed was significantly low.

Mong and Okolocha (2019) conducted a study to assess business education graduates' accounting competencies for handling entrepreneurship challenges. The study adopted a descriptive survey design. The population of the study comprised 105 private employers of business education graduates. A 36-item questionnaire tagged Accounting Competencies for Handling Entrepreneurship Challenges (ACHEC) was used for data collection. Data collected for the study regarding the research questions were analysed using mean and standard deviation while z-test was used to test the null hypotheses. Findings from the survey revealed that business education graduates possessed management and cost accounting competencies to a moderate extent. Olujuwon, Adeyanju and Ojo (2020) conducted a study to determine the correlation of tertiary education curriculum and graduate employability skills in Lagos State, Nigeria, using a descriptive research design.

The population of the study consisted of tertiary institution graduate employees from industries in Lagos State. Findings showed that tertiary education curriculum was positively correlated with graduate personal quality skills, core skills, and process skills. The study concludes that the tertiary institution curriculum and graduate employability are significantly associated. The study recommends that implementation strategies for employability curriculum should be intensified in higher education institutions. Maali and Al-Attar (2020) conducted a study on the impact of accounting curricula on the market need of Jordan. The study's objective was to examine whether the current accounting curricula of Jordanian universities fit the Jordanian market demand and determine the skills and competences that Jordanian businesses require from accounting graduates. The study population included the 25 public and private universities that offer an accounting degree. The study found a significant gap between the courses covered in Jordanian universities' accounting curricula and the skills acquired by the students versus the market's requirements. The study recommends that Jordanian universities review their current accounting curriculum to consider labour market needs.

III. Methodology

This study employs a survey design with a specific focus on staff members of the big four accounting firms in Lagos State, Nigeria and accounting students from four higher institutions of learning namely; Deloitte and Touche, Price Waterhouse Coopers, KPMG, Ernst and Young and students of Afe Babalola University Ado-Ekiti, Federal Polytechnic Ado-Ekiti, Federal University Oye Ekiti and Ekiti State University Ado-Ekiti. A purposive sampling technique was used to arrive at a sample size of 120. Fifteen (15) copies of self-designed questionnaire were administered to each of the randomly selected staff members and students of the selected firms and higher learning institutions. The data obtained were analysed using descriptive and inferential analysis.

Reliability Tests

Cronbach's Alpha was used to test the reliability of the research instrument. A Cronbach's Alpha of 0.6 and above is acceptable according to the existing literature. Therefore, this study adopts 0.6 as the minimum of Cronbach's Alpha. Since all the study variables have the Cronbach's Alpha that is equal to or higher than 0.6, they are all reliable.

Table 1. Reliability Statistics for Accounting Curriculum

	Cronbach's Alpha	N of Items
Accounting Curriculum	.793	7
Employability	.677	5

Source: Authors computation, 2020

The seven questions that passed the factor analysis test regarding accounting curriculum were subjected to a reliability test. The output shows a Cronbach's Alpha of .793, which is more than 0.6 that the existing literature suggests a minimum acceptable coefficient. Similarly, the five questions asked to measure the employability of accounting graduates passed the reliability test with Cronbach's Alpha of .677.

IV. Data analysis and interpretation

Table 2. Factor Analysis for employability

	Component 1
Accounting graduates from Nigeria Tertiary Institutions are not employable.	.716
Accounting graduates from Nigeria Tertiary Institutions lack in required skill set for the workplace.	.429
Accounting graduates from Nigeria Tertiary Institutions lack in work ethics.	.887
Accounting graduates from Nigeria Tertiary Institutions lack the confidence required to get the job done.	.685
Accounting graduates from Nigeria Tertiary Institutions lack abilities to execute the assigned task.	.505

Source: Authors computation, 2020

Similarly, five questions were asked to measure the employability of Accounting graduates from Nigerian institutions. All the five questions passed the factor analysis test by having factor loading that is not below .4 which is the acceptable factor loading that the study adopted.

Table 3. Factor Analysis for Accounting Curriculum

Questions	Component 1
There exists an accounting curriculum in Nigerian Tertiary Institutions.	.442
Accounting curriculum is the essential manual for training accounting graduates produced by Nigerian Tertiary Institutions.	.557
Faculty members in Nigerian Tertiary Institutions are well resourced, and teaching methodologies are in line with the required accounting curriculum.	.808
Accounting curriculum of Nigerian Tertiary Institutions is designed to produce future-ready accounting graduates.	.799
Accounting curriculum of Nigerian Tertiary Institutions is based on the basic minimum academic standard set by the regulatory bodies - National Universities Commission (NUC)/ NBTE.	.844
Accounting curriculum of Nigerian Tertiary Institutions is in line with the requirements of recognised professional bodies such as ICAN and ACCA.	.434
Accounting curriculum of Nigerian Tertiary Institutions is adequately designed to prepare graduates for employment.	.704
There are gaps in the current accounting curriculum of Nigerian Tertiary Institutions that need to be addressed.	-.107
Nigerian Tertiary Institutions need to update the current academic curriculum for training accounting graduates in line with industry requirements & global best practice.	-.015
Accounting graduates from Nigerian Tertiary Institutions need to acquire additional relevant skills not provided by the current curriculum in order to be employable.	-.085

Source: Authors computation, 2020

Ten questions were asked to measure accounting curriculum, but only seven questions passed the factor analysis test having met the .4 threshold. The last three questions in the table including “ There are gaps in the current accounting curriculum of Nigerian Tertiary Institutions that need to be addressed”, “Nigerian Tertiary Institutions need to update the current academic curriculum for training accounting graduates in line with

industry requirements and global best practice “ and “ Accounting graduates from Nigerian Tertiary Institutions need to acquire additional relevant skills not provided by the current curriculum in order to be employable” have factor loadings of -.107, -.015 and -. 085 respectively. Since the three questions have factor loadings less than .4, they are therefore excluded from further statistical analysis.

Diagnostic Tests: Linearity test, Autocorrelation test and Multicollinearity test

Table 4. Linearity test

			Sum of Squares	df	Mean Square	F	Sig.
Employability * Curriculum	Between Groups	(Combined)	204.806	11	18.619	2.466	.016
		Linearity	86.149	1	86.149	11.410	.002
	Within Groups	Deviation from Linearity	118.657	10	11.866	1.572	.146
		Total	339.755	45	7.550		
			544.561	56			

Source: Authors computation, 2020

In like manner, the p-value for the deviation from linearity in the above table ($p = .146 > .05$) shows that there is a linear relationship between the dependent variable(employability) and the independent variable (curriculum).

Table 5. Multicollinearity Test and Auto-correlation test

Model		Collinearity Statistics		Durbin-Watson
		Tolerance	VIF	
1	(Constant)			
	Curriculum	.908	1.101	1.626

Source: Authors computation, 2020

The Variance inflation factors (VIF) in the above table are 1.101 for curriculum and perception, which indicates that there is no multicollinearity problem. A VIF value greater than 1 but less than 10 indicates the absence of a multicollinearity problem. Also, there is the absence of autocorrelation. This is established by Durbin-Watson result which is 1.626 as it is within the acceptable range of 1.5 – 2.5

Table 6. Regression analysis

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson	F	Sig
1	.402 ^a	.161	.130	2.90802	1.626	5.197	.009

Source: Authors computation, 2020

The R-square which is .161 indicates that the variables in the model account for just 16.1% of the factors that determine employability while the other 83.9% can be explained by other factors not included in this model. Even though the R-square is very low, the p-value is significant ($F = 5.197, P = .009 < .05$), which indicate that the model is good.

Table 7. Adequacy of Curriculum and Employability of Accounting Graduate

Model		Unstandardised Coefficients		Standardised Coefficients		t	Sig.
		B	Std. Error	Beta			
1	(Constant)	5.710	1.666			3.428	.001
	Curriculum	.329	.103	.416		3.180	.002

Source: Authors computation, 2020

Table 7 shows that curriculum significantly influences the employability of Accounting graduates in Nigeria. Curriculum explains about .329 variability in the employability of accounting graduate in Nigeria and this effect is statistically significant at 5% level of significance ($\beta = .329, P = .002 < .05$). Therefore, we reject the null hypothesis but accept the alternate which says academic curriculum significantly affect employability of accounting graduates.

V. Discussion of findings

The study examines the impact of academic curriculum on employability of accounting graduates in Nigeria. Accounting curriculum contributes to the employability of graduates in Nigeria. This finding is in line with the results of Chev *et al.* (2016), Garwe (2017), and Olujuwon, Adeyanju and Ojo (2020) which show that academic curriculum significantly impact on the employability of graduates but it disagrees with the findings of Edet and Udida (2019) which noted that business education curriculum does not significantly influence the acquisition of employability skills among graduates of universities in the different options of accounting, management and marketing.

VI. Conclusion and recommendations

This study examined the impact of academic curriculum on the employability of graduates in Nigeria. Base on the findings from the study, the study concluded that academic curriculum significantly impact on the employability of graduates in Nigeria. Thus, it is pivotal to note that the inclusion of employability skills into the tertiary education curriculum will enable graduates to become relevant in the work place. The study recommends that; academic curriculum for training accounting graduates should be improved upon towards producing future ready accountants; while regulatory bodies, policy makers, and professional bodies should ensure that the curriculum for training accountants are updated from time to time and are in line with global best practices and industry requirements.

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