

Entrepreneurship and Practical Demonstration Skills in Business Education - Accounting Option in Post Covid-19 Pandemic Nigeria

Okolo, Ebere U¹, Odike, MaryRose², and Chigbo, Elizabeth³

Department of Vocational Education, Faculty of Education, Godfrey Okoye University, Enugu, Nigeria

Abstract

The study investigated entrepreneurship and practical demonstration skills. It focused on lecturers of Business Education-Accounting option in public universities in Enugu State, Nigeria. The research method used was descriptive survey research. Two hypotheses guided the study. The study's population was made up of fifty (50) lecturers from two public universities. The whole population was studied. Questionnaire was used for data collection. The null hypotheses were tested by means of an analysis of variance (ANOVA). According to the study's findings, Business Education-Accounting lecturers were equipped with entrepreneurial skills and practical demonstration abilities in the wake of the COVID-19 pandemic. Among other things, the study recommends that, Business Education – Accounting lecturers should embark on personal short and long time's entrepreneurial courses to acquire more practical demonstration skills required in teaching; linking all their courses to entrepreneurship.

Keywords: Entrepreneurship, practical demonstration, skills, post Covid-19 Pandemic era, business education, accounting option, Enugu-Nigeria

Introduction

Today's youths are tired of doing business as usual. They prefer to dig into new ways of doing things with their smart phones. However, this have continued to change only the way students engage in media entertainment rather than their performing tasks and solving their daily problems. Most of which can be attributed to lack of Business Education – Accounting teacher's possession of Entrepreneurship and Practical Demonstration Skills in teaching leading to declining competence of teachers, Therefore, In order to effectively carry out their fundamental responsibilities, teachers must correctly prepare a workshop on the aforementioned subject. Teachers are observers of dynamic changes occurring in universities, particularly in the areas of technology. In teaching Entrepreneurship and practical demonstration in business education-accounting (Marta & Agnieszka, 2021). With varieties of Entrepreneurship and practical demonstration in teaching in form of excel via computers and other accounting software student's expectation will be met. Thus, business Education -Accounting teachers ought to through the use of entrepreneurship and practical demonstration in classroom with the intention of having students complete the work independently, teach pupils how to complete it via sequential instructions.

(Ukata & Udeh, 2022). Also, Entrepreneurship and Practical Demonstration skills include ability to think critically, solve challenging problems, communicate effectively, sell, focus, learn, strategize, continually learn, being likable and friendly, creative, versatile, and resilient in the face of great challenges, book-keeping, research, team work, self – sufficiency, goal setting among others (Investopedia, 2022).

Lecturers lack entrepreneurship and practical demonstration skills in teaching Business Education - Accounting option, because with practical we achieve the actual doing rather than with theory. Business Education – Accounting lecturers lack application of entrepreneurship and practical demonstration skills in teaching due to declining competence and commitment of teachers, lack of resources/facilities, outdated and largely irrelevant curricula coupled with non-maintenance of available facilities (Birabil & Ogeh, 2020). While demonstration is the practical exhibition or explanation of how work is performed. Practical demonstration is a very high necessity. The reasons certain economies are referred to as “develop” like United States (US), China and others are their advancement in entrepreneurship and practical demonstration (Mlanga & Oyedeokun, 2018). Of time they spend teaching, boosts their productivity and effectiveness, accelerates information availability, and makes learning engaging and inspiring (Ukata & Udeh 2022).

The word "entrepreneur" comes from the French verb "Entrependre," which meaning to undertake, to endeavour, to try in hand, or to contract for (Ehugbo & Ugboko, 2021). The term "entrepreneurship" was first used in 1755 by Richard Cantillion, a French economist of Irish ancestry (Holt, 1998). Cantillion is recognized as being the first to establish the concept of entrepreneurship as being critical to understanding how a country's economy develops. Cantillion defines an entrepreneur as someone who buys something for a specific price with the goal of reselling it for a different price. According to Amadi, Ukoha, and Alagah (2018), this person decides how to use and acquire resources while also taking the risk of the company.

According to Wilfred-Bonse, Aboho, and Ogwuche (2019), as cited in Anum, Makanjuola, and Shaibu, (2021), entrepreneurial skills include the necessary knowledge, abilities, and capabilities to find, launch, and successfully operate a firm. Curiosity, time management, strategic thinking,

record keeping, efficiency, resilience, communication, networking, finance, branding, and sales were listed as the top ten talents an entrepreneur should possess by the authors. The authors mentioned above highlighted the following entrepreneurial skills as being necessary to launch successful company ventures.

Giving a demo or demonstrating a particular activity or notion are examples of the practical demonstration technique of teaching (Teachmint, 2022). In other words, the demonstrative technique is a very methodical teaching-learning process. Demonstrations are necessary when students find it difficult to relate theories to real-world situations or when they are unable to comprehend how theories are applied. However, the demonstration approach of teaching necessitates student participation. In contrast to lectures when they must sit still and listen for hours, this holds the students' attention throughout and prevents them from becoming bored.

An inquiry was conducted by Anum, Makanjuola and Shaibu (2022) to address the unemployment crisis in Nigeria through the development of entrepreneurial skills for digital marketing. According to the authors, Nigeria is one of the nations negatively impacted by the COVID-19 pandemic that was brought on by a lockdown and economic downturn, which exacerbated the country's already severe unemployment problem. As a result, the study adopts a discursive approach, moving from one subject to another frequently in an illogical manner using logic and argument rather than intuition to explore the effectiveness of learning entrepreneurial abilities. Advance arguments on the significance of acquiring entrepreneurial skills for self-employment were used to develop the study's data from a library research approach. It was taken into consideration how effective digital media is as a crucial communication hub for selling products and services.

Ugwoke, Egbe, Godian, Okejom, Onwuka, and Ogakwu (2017) investigated how university graduates in Cross River State, Nigeria, perceived entrepreneurship education for self-employment. For the study, a descriptive survey design was used. Four research questions and two null hypotheses served as the study's guiding principles. There were 1065 university graduates in the study's population, and 300 graduates from the two universities in Cross River State made up the sample. The sample was chosen using a proportionate stratified random sampling procedure.

The "Entrepreneurship Education for Self-employment Questionnaire (EESEQ)" was a structured questionnaire developed by the researchers as the means of gathering data. It served as a method of information gathering from the university graduates. The researchers created 15 elements that made up the instrument. 300 university graduates from the two universities in Cross River State took the test. To address the study questions, the data were analyzed using mean and standard deviation, and the t-test was used to evaluate the hypotheses. Findings showed that creativity in business is necessary for business growth due to its dynamic nature, arousing interest in customers for continued patronage. This is consistent with the current work entrepreneurship and practical demonstration skills.

Okoro, (2022) conducted research to ascertain the managerial skills that university postgraduate business education students held to deal with entrepreneurship company issues in Nigeria. The study was directed by one research topic and five hypotheses. For the study, a descriptive survey design was used. 388 business education graduates who are currently enrolled in postgraduate programs at universities in Nigeria's south-south and south-east geopolitical zones made up the population, which served as the sample for the study. Experts in measurement and assessment as well as business education adequately evaluated the questionnaire. Using Cronbach's alpha, the instrument's internal consistency reliability coefficient of 0.93 was determined during the data collection process. The Z-test was used to evaluate the hypotheses, and the mean and standard deviation were utilized to provide answers to the study questions, both with a significance level of 0.05. The results demonstrated that business education graduates are capable of organizing small-scale firms, planning for small or medium-sized businesses, and obtaining funding for the maintenance of a small-scale business, among other things. Graduates of business education were advised to attend seminars and workshops on how to run small firms. The above review would encourage Business Education - Accounting- Teachers to realize the essence of impacting management skills to undergraduates in order to acquire entrepreneurial and practical demonstration skills of organizing for small scale businesses.

In Calabar, Cross River State, Nigeria, the effect of an entrepreneurial programme on employment creation was examined by Ehugbo and Ugbo (2021). Study methods included survey research.

The instrument's dependability at.075 was evaluated using the Cronbach Alpha technique. 262 small company owners that agreed to participate in the study were the sample population. Within the city of Calabar, the chosen business sector includes welders (60), tailors (75), and hair salon operators (127). A structured questionnaire served as the major method of data collection. Using multistage cluster random sampling, the sample size was determined. The hypotheses were evaluated using multiple regression analysis and simple percentages using SPSS version 25. The results from hypotheses one and two demonstrate a significant and positive relationship between programme transparency, continuity, and job creation, while the result from hypothesis three demonstrates a strong but negative relationship between youth commitment and job creation. The above assertions create the background to this study; entrepreneurship and practical demonstration skills among lecturers of Business Education-Accounting option in public universities in Enugu, Nigeria.

Statement of the Problem

Attitude towards entrepreneurship and practical demonstration skills ought to thrive better in classroom but have continued to reflect only the way students engage in media entertainment rather than their using it to prepare account for small scale businesses and earning money. Most of which can be attributed to lack of Business Education – Accounting lecturers' possession and application of entrepreneurship and practical demonstration skills in teaching due to declining competence and commitment of lecturers, lack of resources/facilities, outdated and largely irrelevant curricula coupled with non-maintenance of available facilities among others (Birabil & Ogeh, 2020).

Therefore, lecturer of Business Education (Accounting) ought to teach students using entrepreneurship and practical demonstration skills in classroom. It was observed that failure of Business Education lecturers to acquire entrepreneurship and its practical demonstration skills would prevent them from providing identifying job opportunities information technology needed by students to function effectively. These skills would enable students to be able to use excel sheet and other accounting software in solving accounts and be self-reliant. However, with the orthodox instructional techniques, undergraduates would not be able to fit into the digitalized economy of this present era. Thus, the universities would be lacking students in such disciplines. More so,

students would prefer to study outside the country or online and obtain the same certificates offered by the public universities. It is against this background that the current study focused on the entrepreneurship and practical demonstration skills of lecturers of Business Education-Accounting option in public universities in Enugu State, Nigeria.

Purpose of the Study

This study's primary goal was to investigate entrepreneurship and practical demonstration skills of lecturers of Business Education-Accounting option in public universities in the post covid-19 pandemic Enugu State, Nigeria. Specifically the study's objectives were to:

1. Establish the extent lecturers of Business Education-Accounting option possess entrepreneurship skills for teaching and learning in the post Covid-19 pandemic era.
2. Determine the degree lecturers of Business Education-Accounting option possess practical demonstration skills for teaching and learning in the post Covid-19 pandemic era.

Hypotheses

The following hypotheses were formulated to guide the study and tested at 0.05 level of significance

1. There is no significant difference in the mean responses of male and female lecturers on the extent lecturers of Business Education-Accounting option possess entrepreneurship skills for teaching and learning in the post Covid-19 pandemic era.
2. There is no significant difference in the mean responses of male and female lecturers on the extent lecturers of Business Education-Accounting option possess practical demonstration skills for teaching and learning in the post Covid-pandemic era.

Method

The study used a survey research design. It got the opinions of the participants of the study, and this gave rich information about the phenomenon being studied. Fifty (50) lecturers of Business Education-Accounting option were the participants of the study. They were drawn from two public universities in Enugu State, Nigeria during the post Covid-19 pandemic era; that is 2020/2021 academic session to be precised. This population was accessible for the study and they were sizeable and manageable. Therefore, no sampling was done.

A questionnaire was used to collect data from the respondents of the study. The questionnaire was face validated by three specialists; one from measurement and evaluation, and the other two from Business Education. They were given the background to the study, the statement of the problem, the purpose, and the research questions/hypotheses. They gave their professional advice and those pieces of advice were adhered to before subjecting the instrument to reliability test. Regarding the reliability of the instrument, a pre-test was conducted to make sure the instrument consistently assessed what it is meant to measure. Using the test-retest procedure, the reliability was determined. In one public university outside Enugu state, Nigeria, ten copies of the questionnaire were distributed to respondents. The identical instrument was given to the respondents two weeks after data collection. This examination was conducted to evaluate the consistency of their survey responses. Cronbach Alpha method was used to calculate the consistency of the instrument. In the end, a reliability coefficient of 0.85 was established. This showed that the instrument was strong and positive. It was therefore suitable for the study.

Regarding data collection, the researchers personally administered the instrument to the respondents. They made sure that the respondents worked on the instrument. After, they collected back the data. The return rate was a 100%. For data analysis, the researchers addressed the hypotheses that guided the study using ANOVA.

Result

H₀₁: There is no significant difference in the mean responses of male and female lecturers on the extent lecturers of Business Education-Accounting option possess entrepreneurship skills for teaching and learning in the post Covid-19 pandemic era.

ANOVA: Single factor

SUMMA RY

<i>Groups</i>	<i>Count</i>	<i>Sum</i>	<i>Average</i>	<i>Variance</i>
Column 1	5	155	31	8
Column 2	5	136	27.2	15.7
Column 3	5	5	1	1.5

Column 4	5	9	1.8	4.7		
ANOVA						
<i>Source of Variation</i>	<i>SS</i>	<i>Df</i>	<i>MS</i>	<i>F</i>	<i>P-value</i>	<i>F crit</i>
Between Groups	3874.15	3	1291.383	172.7603	2.13E-12	3.238872
Within Groups	119.6	16	7.475			
Total	3993.75	19				

Decisions: F – Ratio Cal = 172.7603 F – ratio Tab = 3.238872

Reject Ho if the estimated F exceeds the crucial F value or is equivalent to it. The above described ANOVA test results show that FCAL performs better than FTAB. More than 3.238872, that is 172.7603. As a result, we fail to reject the alternative hypotheses (H1) at a significance level of 0.05 and reject the null hypothesis (Ho). Indicating that lecturers of Business Education-Accounting option largely possess entrepreneurship skills for teaching and learning in the post Covid-19 pandemic era.

Ho2: There is no significant difference in the mean responses of male and female lecturers on the extent lecturers of Business Education-Accounting option possess practical demonstration skills for teaching and learning in the post Covid-19 pandemic era.

ANOVA: Single Factor SUMMARY

<i>Groups</i>	<i>Count</i>	<i>Sum</i>	<i>Average</i>	<i>Variance</i>
Column 1	6	545	90.83333	84.16667
Column 2	6	225	37.5	217.5
Column 3	6	80	13.33333	36.66667
Column 4	6	50	8.333333	6.666667

ANOVA

<i>Source of Variation</i>	<i>SS</i>	<i>df</i>	<i>MS</i>	<i>F</i>	<i>P-value</i>	<i>F crit</i>
Between Groups	25675	3	8558.333	99.22705	3.51E-12	3.098391
Within Groups	1725	20	86.25			
Total	27400	23				

Remarks:

Reject H_{01} if F - calculated is greater than or equal to F – critical value

$$F - \text{Cal} = 99.22705 \quad F - \text{tab} = 3.098391$$

Decisions: As a result, the estimated F , which is $99.22705 \geq 3.098391$, is bigger than the tabulated F . At a significance level of 0.05, the null hypothesis is rejected, and we fail to reject the alternative hypothesis. Therefore, lecturers of Business Education-Accounting option to a large extent significantly possess practical demonstration skills for teaching and learning in the post Covid-19 pandemic era.

Discussion of the Findings

Our investigation on H_{01} produced the following findings: The ANOVA test statistics above $FCAL$ are greater than $FTAB$. In other words, $172.7603 > 3.238872$. Therefore, at a significance threshold of 0.05, we reject the null hypothesis (H_0) and fail to reject the alternative hypothesis (H_1), indicating that lecturers of Business Education-Accounting option have entrepreneurial skills. This is in line with Ugwoke, Egbe, Godian, Okejom, Onwuka, and Ogakwu's (2017) research, which urges, among other things, that the government create policies that will be helpful to business owners in Cross Rivers State and that the difficulty university graduates have obtaining loans to launch their own businesses should be examined. This work is also in line with Ehugbo and Ugboko's (2021) recommendation that program organizers should remove all bias from training and equipping participants, and be designed with long-term strategic plans to ensure sustainability and continuity of such programs, in a way that only people who are genuinely passionate about, zealous for, and interested in them should be chosen.

However, regarding the outcome of H_{02} : computed F is more than the tabulated F , with $99.22705 \geq 3.098391$. We consequently rejected the null hypothesis and failed to reject the alternative hypothesis at a significance level of 0.05. This means that lecturers of Business Education - Accounting option significantly possess practical demonstration skills for teaching and learning. This is consistent with the work of Anum Makanjuola and Shaibu, which calls for the inclusion of basic training in digital accounting in the school curriculum as well as the mandatory implementation of government policy on entrepreneurial education and practical demonstration by Local, State, and Community Authorities to enable School Leavers to become self-employed.

Additionally, Emeasoba, Akudolu, and Agbo (2022) evaluated the extent to which lecturers of Business Education-Accounting option in public universities in South-South, Nigeria use digital accounting skills for effective teaching. They concluded that teachers should adopt new methods of instruction delivery and presentations in our tertiary institutions to embrace the entrepreneurship and practical demonstration in students for self-reliance.

Conclusion and Recommendations

Empirical results have established the benefits derivable from teaching of Business Education - Accounting, entrepreneurship and practical demonstration skills at post covid-19 pandemic era in Enugu State Public Universities. Drawing from the findings, the researchers recommend the following:

1. Lecturers should often use entrepreneurship skills in the teaching and learning of Business Education-Accounting option in this post covid-19 pandemic era.
2. Practical demonstration in entrepreneurship and acquisition of skills must be encouraged by University authority, government (NUC) and stakeholders.
3. Lecturers of Business Education -Accounting option should embark on personal short and long time's skills acquisition courses for practical demonstration skills in teaching linking their courses to entrepreneurship.

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