



Accelerating Creativity and Skills Acquisition in Accounting Education for Poverty Eradication in Nigeria

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Abstract

This paper explores the role of creativity and skills acquisition in accounting education for poverty eradication in Nigeria. It underscores the importance of equipping individuals with the knowledge, competencies, and mindset necessary for entrepreneurial success to drive economic empowerment and social mobility. Survey research design was adopted. The population of the study consisted of 1,408 students in the Department of Accounting in different programmes in Faculty of Management Sciences, University of Port Harcourt, Choba, Rivers State, Nigeria. The students include those both in the undergraduate and graduate programmes as at March 1st 2025. A sample size of 302 was derived using Krejcie and Morgan table and 302 copies of the questionnaire were distributed randomly to the students. Descriptive Statistics and Simple Regression Analysis was deployed using SPSS Version 23. The study found that technology and innovative accounting teaching methods have positive effect and significantly enhance creativity and skills acquisition to eradicate poverty in Nigeria. Furthermore, the research found that entrepreneurship accounting education has significant effect on the acceleration of creativity and skills acquisition to eradicate poverty in Nigeria. It concludes technological integration and student-centered approaches foster creativity and essential skills among Nigerian youths in order to achieve poverty eradication. The study recommends the combination of practical, experiential learning opportunities into accounting curricula to enhance skills development, creativity and entrepreneurship of accounting graduates with different degrees. Governments and school managements should invest in digital literacy and technology-enabled learning platforms in accounting education to reach underserved populations and bridge the digital divide.

Keywords:

Creativity, Skills Acquisition, Entrepreneurship Accounting Education and Poverty Eradication.

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1. Introduction

Over the years, poverty eradication in Nigeria has been a focal point of governmental and non-governmental efforts for decades. Despite the country's abundant natural and human resources, a significant portion of the population continues to live in poverty. Various programmes and policies have been implemented to address this issue, yet challenges persist. Every year, 3.5 million Nigerians enter the labour force, but their absorption is hindered by weak job creation and entrepreneurial chances, leading many workers to choose to emigrate in quest of better opportunities elsewhere (World Bank, 2025). According to National Bureau of Statistics (NBS) (2022), 133 million people, or 63% of the population, live in multidimensional poverty in Nigeria. According to estimates, the poverty rate in Nigeria was 38.9% in 2023, meaning that 87 million people lived below the poverty line, making them the second-largest impoverished population in the world after India (World Bank, 2025).

Accelerating creativity involves expediting the process of generating novel ideas, solutions, and innovations. It is about fostering an environment or adopting techniques that stimulate the creative thinking process and enhance the speed at which new and valuable concepts are developed (Ibrahim, 2014). In practical terms, accelerating creativity may involve techniques such as brainstorming sessions, design thinking workshops, rapid prototyping, and interdisciplinary collaborations. It aims to remove barriers to creative expression, encourage risk-taking, and promote a mindset of continuous experimentation and improvement.

Skills acquisition on the other hand is the process of acquiring new competencies, knowledge, and proficiencies through learning, training, or practice. It involves developing the ability to perform specific tasks, solve problems, and adapt to changing circumstances. Skills acquisition can occur through formal education, vocational training programs, on-the-job experiences, or self-directed learning initiatives. It encompasses both technical skills (e.g., computer programming, carpentry) and soft skills (e.g., communication, teamwork) essential for personal and professional development.

Poverty eradication in Nigeria denotes the concerted efforts aimed at alleviating and ultimately eliminating poverty within the Nigerian population. It involves addressing the root causes of poverty, enhancing socio-economic opportunities, and improving living standards through various strategies, policies, and interventions across sectors such as education, healthcare, infrastructure, and economic empowerment (Adegbola, 2008). Poverty eradication in Nigeria refers to the concerted efforts aimed at eliminating poverty and improving the socio-economic well-being of the Nigerian population. It involves addressing the root causes of poverty, reducing inequalities, and enhancing access to opportunities and resources (Ahmed, 2018).

Poverty eradication strategies in Nigeria encompass a range of interventions across sectors such as education, healthcare, infrastructure, agriculture, and economic empowerment. These efforts aim to enhance livelihoods, increase incomes, promote social inclusion, and improve living standards for vulnerable individuals and communities. Key initiatives may include social welfare programmes, job creation schemes, skills development initiatives, access to microfinance, and sustainable development projects tailored to local needs and contexts.

In recent years, there has been growing recognition of the need to integrate creativity and skills acquisition into accounting education to enhance its impact on poverty eradication. Accounting is defined as a systematic process of identifying, recording, measuring, classifying, verifying, summarising, interpreting, and reporting of financial and non-financial

information to aid in informed judgments and decisions by users of the information (Ojukwu & Ogbonna, (2024). Accounting education provides knowledge and training on accounting. Traditional accounting education in Nigeria has largely focused on theoretical knowledge, with limited emphasis on practical applications, innovation, and entrepreneurial thinking. However, with the rapidly evolving economic landscape, there is an urgent need for accounting education to go beyond bookkeeping and financial reporting to incorporating problem-solving, critical-thinking, and digital literacy to prepare students for self-employment and job creation.

Despite various educational reforms and poverty alleviation programmes in Nigeria, poverty and unemployment remain major socio-economic challenges. A significant factor contributing to this issue is the traditional approach to accounting education, which primarily focuses on theoretical knowledge rather than practical skills and creativity. Kolb (1984) added that experiential learning is very crucial in education and human development. Many accounting graduates lack the entrepreneurial mindset, digital proficiency, and problem-solving abilities needed to create jobs, manage financial resources effectively, and contribute meaningfully to economic development.

In a rapidly evolving global economy driven by technology and innovation (Rogers, 1962), accounting education in Nigeria has not fully adapted to incorporate creativity, digital tools, and skills acquisition that align with current industry demands. Many graduates struggle to apply accounting principles to real-world business challenges, limiting their ability to pursue self-employment or drive financial innovation in existing organisations.

Additionally, existing poverty eradication strategies in Nigeria often overlook the role of accounting education in empowering individuals financially. If accounting education were redesigned to emphasize critical thinking, entrepreneurship, and digital literacy, it could serve as a powerful tool for economic empowerment and poverty reduction.

This study, therefore, seeks to address the gap in accounting education by exploring ways to accelerate creativity and skills acquisition for students, ensuring that they graduate with the necessary competencies to become self-reliant, start businesses, and contribute to Nigeria's economic growth. It study also examines how integrating technology, innovative teaching methods, and entrepreneurship training into accounting curricula can enhance its effectiveness in poverty eradication.

The aim of this study is to explore how creativity and skills acquisition in accounting education can contribute to poverty eradication in Nigeria. The specific objectives are to:

- a. determine whether technology and innovative accounting teaching methods enhance creativity and skills acquisition to eradicate poverty in Nigeria;
- b. ascertain the extent entrepreneurship accounting education accelerate creativity and skills acquisition to eradicate poverty in Nigeria;

The following research questions guide the study:

- i. How can technology and innovative accounting teaching methods enhance creativity and skills acquisition to eradicate poverty in Nigeria?
- ii. To what extent does entrepreneurship accounting education accelerate creativity and skills acquisition to eradicate poverty in Nigeria?

These questions will help identify gaps in the current system and suggest ways to make accounting education more effective in reducing poverty through skill development and innovation.

From the objectives and research questions, research hypotheses were formulated and presented in their null forms below.

- i. Technology and innovative accounting teaching methods do not enhance creativity and skills acquisition to eradicate poverty in Nigeria.
- ii. Entrepreneurship accounting education does not accelerate creativity and skills acquisition to eradicate poverty in Nigeria.

This paper is structured thus: section one introduced the topic while section 2 is the literature review. The remaining sections section 3 discussed methodology while section 4 revealed the results and discussion. Lastly, section 5 is the conclusions and recommendations.

2. Literature Review

2.1 Conceptual Framework

The conceptual framework for this study establishes the relationship between accounting education, creativity, skills acquisition, and poverty eradication in Nigeria. It outlines the key variables and their interactions, providing a structured approach to understanding how enhancing creativity and skills in accounting education can contribute to economic empowerment.

2.1.1 Key Concepts in the Framework

a. Accounting Education

Accounting education provides knowledge and training on financial management, reporting, and analysis. However, traditional accounting education in Nigeria has been theory-based, with limited emphasis on practical applications, creativity, and digital tools (Otamiri & Jacob, 2023). The scope of accounting education covers financial accounting, auditing, management accounting, performance management, financial management, taxation, forensic accounting, public Sector Accounting, Social and Environmental Accounting (ABWA, 2009 cited in Ojukwu & Chukwudi-Ofoedu (2023)). More scope of accounting according to Ojukwu & Ogbonna (2024) include public accounting, green accounting, sustainability accounting, oil and gas/petroleum accounting, cloud accounting, Other emerging scope/branches of accounting include: human resources accounting, throughput accounting, lean accounting, fund accounting, pension fund accounting, intellectual property accounting and push-down accounting, Ojukwu & Ogbonna (2024) added.

Components of Accounting Education in this Study:

- i. **Theoretical knowledge:** The theories learnt in schools about the different scope of accounting which includes accounting and financial principles, concepts and conventions, conceptual framework of financial reporting, preparation of the subsidiary books and the financial statements. Others include financial accountings standards such as International Financial Reporting Standards (IFRS), International Public Sector Accounting Standards (IPSAS) and auditing standards like the International Auditing and Assurance Standards Board (IAASB), among others ,

- ii. **Practical skills:** These include hands-on experience with accounting software and real-world problem-solving.
- iii. **Entrepreneurial training:** This includes business creation, financial literacy for self-employment trainings, among others.

2.1.2. Creativity in Accounting Education

Creativity involves critical thinking, innovation, and problem-solving in applying accounting knowledge. Traditional accounting education often lacks interactive learning techniques that encourage students to develop innovative financial solutions.

Ways to Enhance Creativity in Accounting Education

- a. **Project-based learning** (case studies, real-world financial problem-solving).
- b. **Use of technology** (accounting software, AI-driven tools).
- c. **Collaborative learning** (peer discussions, teamwork).

Acceleration of Creativity is the process of expediting the development and application of creative thinking, problem-solving abilities, and innovative ideas within individuals or organizations. Accelerating creativity involves fostering an environment that stimulates originality, experimentation, and adaptability to address socio-economic challenges effectively (Adebayo, 2017).

2.1.3. Skills Acquisition

Skills acquisition in accounting education focuses on equipping students with practical competencies that enhance their employability and entrepreneurial potential. Digital literacy, financial analysis, and business management skills are critical for graduates to succeed in a technology-driven economy.

Key Accounting Skills for Economic Empowerment

- i. Digital accounting skills (QuickBooks, Sage, SAP, Xero).
- ii. Entrepreneurial and financial management skills.
- iii. Analytical and problem-solving abilities.

2.1.4. Poverty Eradication

Poverty eradication in Nigeria can be achieved through economic empowerment via education. When accounting graduates acquire creative and entrepreneurial skills, they can either secure employment or establish businesses, reducing unemployment and poverty levels.

Pathways from Accounting Education to Poverty Eradication

- i. Job creation through entrepreneurship.
- ii. Financial literacy leading to better financial decision-making.
- iii. Improved employability through digital and analytical skills.

2.1.5 The Role of Accounting Education in Eradication of Poverty in Nigeria

The researchers find the following accounting education mechanisms pivotal in poverty eradication in Nigeria.

- i. Empowerment through entrepreneurship: imparting accounting knowledge and skills education can empower individuals to start and sustain businesses, thereby creating employment opportunities and generating income to lift themselves out of poverty.
- ii. Market access and expansion: entrepreneurial accounting education equips individuals with the ability to identify market opportunities, develop competitive strategies, and effectively reach target audiences, thus facilitating market access and expansion for small-scale entrepreneurs and marginalized communities.
- iii. Behavioral change and consumption patterns: through accounting education, awareness can be raised about sustainable consumption practices, financial literacy, and entrepreneurial mindset, leading to positive behavioral changes that contribute to poverty reduction and economic resilience.
- iv. Innovation and value creation: accounting education fosters creativity, innovation, and product/service differentiation, enabling individuals to develop unique solutions tailored to local needs and preferences, thereby creating value, stimulating economic growth, and reducing dependency on imported goods and services.
- v. Community engagement and social impact: accounting education encourages community engagement, collaboration, and social responsibility, fostering inclusive development initiatives, collective entrepreneurship, and grassroots empowerment efforts that address poverty at its core.

2.1.6 Conceptualization of Accelerating Creativity and Skills Acquisition in Accounting Education for Poverty Eradication in Nigeria

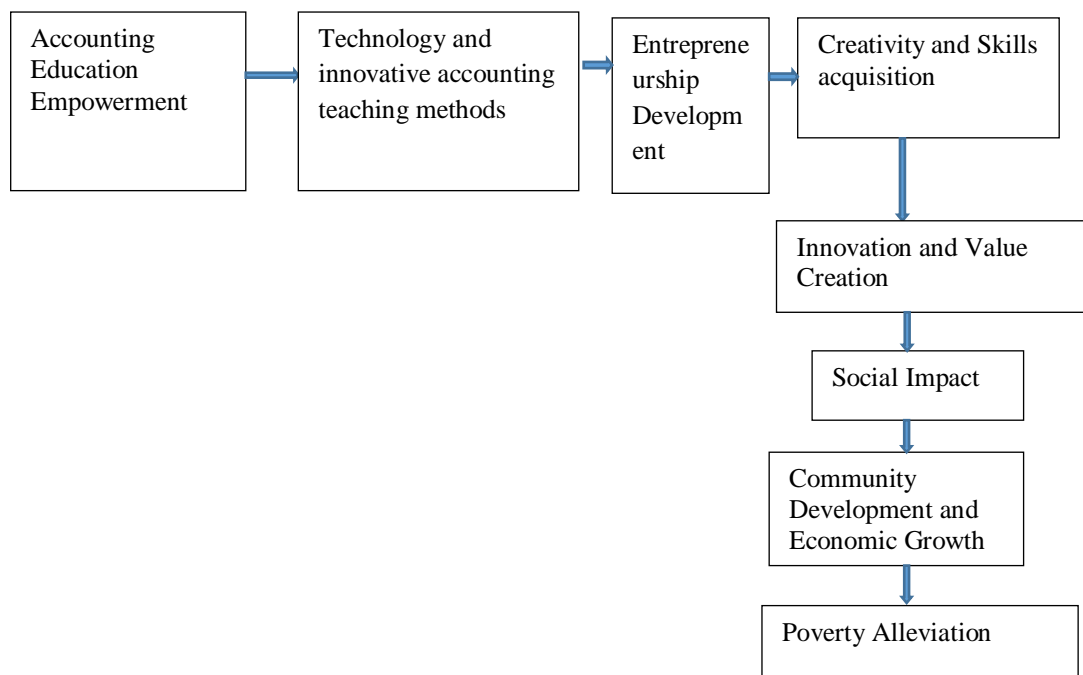


Figure 1: Accounting Education Model for Eradicating Poverty in Nigeria

Source: Researchers, 2025

Accounting education serves as the foundation, empowering individuals with the necessary knowledge, skills, and resources to embark on entrepreneurial endeavors. Armed with accounting knowledge acquired through education, individuals can effectively launch and manage entrepreneurial ventures, which serve as engines for economic growth and poverty reduction. Accounting education equips entrepreneurs with the tools to systematically identify, record, measure, classify, verify, summarise, interpret, and communicate financial and non-financial information for decision making. It further helps entrepreneurs with the ability to design accounting systems, prepare accounting statements, carry out audits, cost studies, develop forecasts, carry out income tax work, deploy computer application to accounting processes, and to analyse and interpret accounting information as aid business decisions, (Walter, 1977, as cited in Ama, 2000).

Successful entrepreneurial ventures, fueled by accounting education, contribute to overall economic growth by generating employment, income, and tax revenue, thereby lifting individuals and communities out of poverty. As entrepreneurial ventures thrive, they reinvest profits back into the community, supporting local infrastructure development, social programmes, and job creation, thus fostering holistic community development. Accounting-educated entrepreneurs often prioritize socially responsible business practices, such as ethical sourcing, environmental sustainability, and community engagement, thereby addressing social issues and contributing to inclusive growth. Accounting education plays a pivotal role in poverty eradication efforts, lifting individuals and communities out of poverty and promoting sustainable socio-economic development in Nigeria. The interconnectedness of these components illustrates the holistic approach of leveraging accounting education as a catalyst for positive change, with each element reinforcing and complementing the others to drive meaningful impact in the fight against poverty.

2.2 Theoretical Framework

Several theories support the research on accelerating creativity and skills acquisition in accounting education for poverty eradication in Nigeria. However, this study is underpinned by a fundamental theory opined by Rogers(1962)Innovation Diffusion Theory which explains how new ideas, technologies, and practices spread within a society. In the context of accounting education, adopting technological innovations such as digital accounting tools, AI-based learning, and Fintech applications can enhance creativity and skills acquisition, improving employability and business creation.

2.3 Empirical Reviews

A study by Ebirim et al. (2024) examined the effectiveness of volunteer accounting initiatives in improving financial literacy within low-income communities. The findings suggest that such initiatives can significantly enhance individuals' financial knowledge, leading to better financial decision-making and economic empowerment. The study emphasizes the importance of integrating financial literacy programs into community development efforts to alleviate poverty.

Ghani et al. (2024) investigated the expectation gap between accounting educators and employers regarding the skill attributes of accounting graduates in the context of Industry 4.0. The study identified significant differences in expectations for 24 out of 33 skill attributes, including risk analysis, financial analysis, and communication. Interestingly, educators had higher expectations than employers for these skills, highlighting the necessity for universities

to better understand and align with industry requirements to ensure graduates are adequately prepared.

Soneye (2023) conducted research focusing on the entrepreneurial skill acquisition of accountancy undergraduates at Olabisi Onabanjo University in Nigeria. The study used quasi-experimental research design. The population of the study consisted of 650 accountancy students of the University. The instrument used for data collection is entrepreneurship skills acquisition rating scale (ESARE) with a validity value assessed the readiness of these students for self-employment and their competitiveness in the global economy. The results indicated that less than half of the sampled students possessed the necessary entrepreneurial skills to establish their own businesses post-graduation. This deficiency suggests a gap in the current accounting education curriculum concerning practical entrepreneurial training. The study advocates for a more pragmatic approach to teaching accountancy, emphasizing the development of entrepreneurial competencies to empower graduates economically and ensure their sustainability in society.

Research by Otamiri and Jacob (2023) focused on the impact of accounting education on youth empowerment in Edo State, Nigeria. The study found that accounting education equips youths with essential financial skills, enabling them to create jobs, generate wealth, and pursue entrepreneurial ventures. The authors recommend enhancing accounting curricula to include practical components that foster self-employment and economic independence among youths.

Olaniyi, Olabanji, & Adebisi (2023) explored the effects of integrating STEM (Science, Technology, Engineering, and Mathematics) principles into accounting education to promote inclusivity and diversity. Their study found a positive relationship between STEM integration and student engagement, academic performance, and classroom diversity. The authors recommend curriculum development that incorporates STEM concepts to appeal to a broader range of students and enhance creative problem-solving skills.

Abitoye et al. (2023) reviewed the role of technology in modernizing accounting education for Nigerian students. They highlighted that incorporating technology enhances practical skills development, ensures flexibility, and bridges the gap between theoretical knowledge and practical application. Technological tools such as gamification, augmented and virtual reality, and interactive modules were found to encourage student engagement and creativity, leading to a more dynamic learning environment.

A study by Edeh, Ugwoke, & Anaele (2022) investigated the effects of innovative teaching methods on the academic achievement and development of 21st-century skills among taxation students in Nigerian colleges of education. The researchers used survey research design. The findings revealed that students exposed to innovative methods showed significant improvements in both academic performance and the acquisition of essential skills compared to those taught using traditional approaches. The study recommends integrating innovative pedagogies into the taxation curriculum to enhance student outcomes.

Birkey & Hausserman (2019) conducted an experimental study to examine whether accounting students are inherently less creative than their peers and how specific interventions might enhance creativity. The results indicated that accounting students are not less creative by nature; however, when performing accounting tasks, their creativity levels were initially lower. Notably, providing process-oriented feedback significantly improved their creative performance, aligning it with that of non-accounting students. This underscores the potential of targeted feedback in fostering creativity within accounting education.

Ifeanyichukwu, Eze, & Okoli (2018) explored strategies for developing entrepreneurial skills among undergraduates in technology vocational education, aiming at poverty alleviation in Nigeria. The authors highlighted the importance of combining modern teaching methods - such as role-playing, project-based learning, field trips, and demonstrations - to effectively impart entrepreneurial skills. They emphasized the need for strengthened collaboration between educational institutions and industries to provide students with practical experiences, thereby enhancing their competency in using relevant tools and equipment essential for self-employment after graduation.

Cheng, Chien, & Wang (2016) investigated the effects of accounting and business curricula on students' verbal and figurative creativity using the Torrance Tests of Creative Thinking. The study revealed that the accounting curriculum was less effective in fostering creativity compared to the business administration curriculum. This suggests a need to redesign accounting programs to incorporate creative thinking and problem-solving components to better prepare students for dynamic business environments.

Mustafa & Shittu (2012) conducted an exploratory study assessing graduates' perceptions of career success and the emphasis placed on various skills within Nigerian accounting programs. The study revealed that technical skills received greater emphasis compared to generic skills such as communication and problem-solving. This imbalance suggests a need for curriculum reforms to incorporate a broader range of competencies, aligning educational outcomes with industry expectations and enhancing graduates' career prospects.

3. Methodology

The study used a survey research design. With the aid a questionnaire primary data was collected. The population of the study consisted of 1,408 students in the Department of Accounting, Faculty of Management Sciences, University of Port Harcourt (Uniport), Choba, Rivers State, Nigeria. The students are in different programmes in the department. The students include those in the undergraduate and graduate programmes as at March 1st 2025. A sample size of 302 was derived using Krejcie and Morgan table and the questionnaire distributed randomly to the students. The unit of analysis was at the micro level. 268 copies of the questionnaire were retrieved and 264 were valid for use representing 87.4% of the total copies distributed.

In this research, it is assumed that there is a 95% percent chance (i.e. 0.05 level of significance) that the sample is distributed in the same way as the population, that is, the confidence level. Descriptive Statistics and Simple Regression analysis were deployed for the data analysis and SPSS Version 23 aided the analysis. The respondents comprise of students in the undergraduate programmes encompassing those in full-time, part-time and sandwich programmes. Those in graduate programmes also were part of the study including students in Post-Graduate Diploma (PGD), Master of Science (M.Sc.), Master of Business Administration (MBA), and Doctor of Philosophy (Ph.D.) programmes.

4. Results and Discussions

Table 1: Copies of Research Instrument Returned and Useful

Students in different Programmes in the Department of Accounting, Uniport	Frequency	Percent	Valid Percent	Cumulative Percentage
Valid Undergraduate	249	82.4	82.4	82.4
PGD	9	3.0	3.0	85.4
M.Sc.	22	7.3	7.3	92.7
MBA	3	1.0	1.0	93.7
Ph.D.	19	6.3	6.3	100.0
Total	302	100.0	100.0	

Table 1 shows the copies of questionnaire retrieved from respondents. It shows that 249 copies were retrieved from the undergraduates which represent 82.4% of the total copies returned. 9 copies were retrieved from PGD students and 22 were retrieved from M.Sc. students representing 3% and 7.3% respectively. 3 and 19 copies were retrieved from MBA and Ph.D. students respectively representing 1% for MBA students and 6.3% for Ph.D. students.

4.2 Hypotheses Testing

Simple regression analysis was used to test the hypotheses in order to gauge the strengths of the effects between the variables as well as determine what levels they were significant and thus, either accept or fail to accept the null hypotheses.

Hypothesis 1

4.2.1 Technology and innovative accounting teaching methods does not enhance creativity and skills acquisition to eradicate poverty in Nigeria.

Table 2: Hypothesis 1: Model Summary

Model	R	R square	Adjusted R square	Std error of the estimate
1	.239 ^a	0.57	.051	57159

a. Predictor (constant)/ Independent Variable: **Technology and innovative accounting teaching methods**

Table 3: Hypothesis 1: ANOVA^b

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Model	Sum of square	Df	Mean square	F	Sig
1 Regression	3.283	1	3.283	8.047	.002 ^a
Residual	54.235	167	327		
Total	57.518	168			

a. Predictor (constant)/Independent variable: Technology and innovative accounting teaching methods

b. Dependent variable: Creativity and skills acquisition to eradicate poverty in Nigeria.

Table 4: **Hypothesis 1: Co-Efficient^a**

MODEL	Unstandardized Coefficient		Standardized coefficient	t	Sig
	B	StdError	Beta		
1 (Constant)	5.471	606		9.021	.000
Technology and innovative accounting teaching methods	-.490	.155	-.239	3.170	.002

a. Dependent variable: Creativity and skills acquisition to eradicate poverty in Nigeria

The tables above show Statistical Package for the Social Sciences (SPSS) output for the regression analysis between technology and innovative accounting teaching methods and creativity and skills acquisition to eradicate poverty in Nigeria. The value above indicates that regression R for the analysis is 0.239 and p-value (2. Tailed) < 0.01. For df 168 (Where df = degree of freedom) this is significant and shows a positive effect. Thus we reject the null hypothesis H_{01} . Therefore, the study found that technology and innovative accounting teaching methods has a positive effect and significantly enhances creativity and skills acquisition to eradicate poverty in Nigeria.

Hypothesis 2

Entrepreneurship accounting education does not accelerate creativity and skills acquisition to eradicate poverty in Nigeria.

Table 5: **Hypothesis 2: Model Summary**

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Model	R	R-square	Adjusted R-Square	Std Error of the estimate
1	.249	0.079	.072	78239

a. Predictors: (Constant): Entrepreneurship accounting education

Table 6: **Hypothesis 2: ANOVA^b**

Model	Sum of square	Df	Mean square	f	Sig
1 Regression	4.937	1	3.283	7.097	.002
Residual	73.302	167	.327		
Total	78.239	168			

a. Predictor(Constant)/Independent Variable: Entrepreneurship accounting education

b. Dependent variable: Creativity and skills acquisition to eradicate poverty in Nigeria.

Table 7: **Hypothesis 2: CO-EFFICIENT^a**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig
	B	Std. Error	Beta		
1 (constant)	4.1472	.606	.9	.036	.000
Entrepreneurship accounting education	-.491	.155	-.249	-2.340	.002

a. Dependent variable: Creativity and skills acquisition to eradicate poverty in Nigeria.

The tables above show SPSS output for the regression analysis between Entrepreneurship accounting education and creativity and skills acquisition to eradicate poverty in Nigeria. The value above indicates that regression R is 0.249 and p (2-tailed) < 0.01 for df = 167. This is significant and shows a positive effect between the variables. Consequently, we reject the

null hypothesis H_{02} and state that entrepreneurship accounting education has significant effect on the acceleration of creativity and skills acquisition to eradicate poverty in Nigeria.

5. Conclusions and Recommendations

The study concludes that technology and innovative accounting teaching methods have a positive effect and significantly enhances creativity and skills acquisition to eradicate poverty in Nigeria. Furthermore, the research concludes that entrepreneurship accounting education has significant effect on the acceleration of creativity and skills acquisition to eradicate poverty in Nigeria. Enhancing creativity and skills acquisition within accounting education is essential for developing professionals capable of innovative problem-solving in dynamic financial environments.

The following recommendations, supported by empirical studies, can help accelerate creativity and skills acquisition in accounting education for poverty eradication in Nigeria.

- a) **Incorporate Gamification Techniques** - Integrating game-design elements such as points, badges, leaderboards, and interactive challenges into accounting courses can boost student engagement and motivation. Simulation games that replicate real-world financial scenarios enable students to apply theoretical knowledge in practical settings, thereby enhancing critical thinking and problem-solving skills. For instance, gamified platforms like MonsoonSIM and Kahoot effectively create interactive learning experiences, leading to improved understanding of complex accounting concepts.
- b) **Implement Co-Created Role-Play Activities** - Engaging students in co-created role-play exercises allows them to apply accounting principles in simulated real-world scenarios, fostering creativity and critical thinking.
- c) **Utilize Creative Thinking Frameworks** - Applying frameworks like Edward de Bono's Six Thinking Hats encourages diverse perspectives and creative problem-solving in accounting education. Using such models enables students to explore multiple viewpoints and develop innovative solutions to accounting challenges.
- d) **Adopt Reverse Brainstorming Techniques** - Reverse brainstorming, which involves identifying ways to achieve the opposite of the desired outcome, can stimulate creative thinking among accounting students. This approach encourages students to think broadly and consider unconventional solutions, enhancing their problem-solving abilities.
- e) **Integrate Working Backwards Exercises** - Encouraging students to start from a solution and work backwards to understand the problem promotes creative thinking. This method helps students develop a deeper understanding of accounting principles and enhances their ability to approach problems creatively.
- f) **Adopt Flipped Classroom Models** - The flipped classroom approach involves students learning new content at home through video lectures or readings, while classroom time is dedicated to exercises and discussions. This model promotes active learning and allows students to apply accounting principles in a collaborative environment, thereby reinforcing their understanding and practical application of the material.
- g) **Utilize Case-Based Learning** - Analyzing real-world business cases helps students develop problem-solving abilities and apply accounting theories in practical contexts. This method encourages critical thinking and decision-making, preparing students for complex scenarios they may encounter in their professional careers.

- h) **Integrate Technology and Data Analytics Tools** - Incorporating data analytics tools, such as Microsoft Power BI and Tableau, into the curriculum allows students to analyze datasets, visualize trends, and generate insights. Hands-on experience with cloud-based accounting. Some digital technologies in use in the accounting profession, education and practice presently are Big Data, Financial Technology (Fintech), Artificial Intelligence (AI), Internet of Things (IoT), Blockchain, e-Learning tools for accounting education and many other electronic applications for accounting purposes (Ojukwu & Chukwudi-Ofoedu, 2023).
- i) **Facilitate Collaborative Learning and Peer Assessments** - Encouraging teamwork through group projects and peer assessments fosters the exchange of ideas and diverse perspectives, leading to innovative solutions. Collaborative learning environments help students develop communication and leadership skills essential for the accounting profession.
- j) **Offer Creative Accounting Workshops** -Interactive workshops that blend theoretical insights with practical applications provide platforms for students to engage with professionals and academics. Analyzing case studies from recent financial scenarios sharpens analytical skills and underscores the importance of ethics in accounting.
- k) **Leverage Social Media for Continuous Learning** -Utilizing platforms like LinkedIn, Twitter, WhatsApp, and YouTube for real-time discussions, webinars, and access to industry resources keeps students updated on accounting trends and developments. Following thought leaders and engaging with curated content broadens learning horizons and encourages critical analysis of diverse perspectives.
- l) **Incorporate Virtual Reality (VR) Experiences** -Implementing VR in accounting education provides immersive, hands-on experiences, allowing students to explore complex financial environments and scenarios that are difficult to replicate in traditional classrooms. This approach deepens comprehension of compliance requirements while refining analytical abilities.
- m) **Foster Industry-Academia Partnerships** - Collaborations between educational institutions and the accounting industry can provide students with real-world experience through internships, workshops, and mentorship programs. These partnerships ensure that the skills taught are aligned with industry needs, enhancing employability and entrepreneurial potential.
- n) Prioritize entrepreneurship education and support services to nurture a culture of innovation, risk-taking, and business ownership.
- o) Implement evidence-based policies and targeted interventions to address socio-economic inequalities and promote inclusive growth.
- p) Foster collaboration between government, private sector, and civil society to co-create sustainable solutions for poverty alleviation.

By implementing these strategies, accounting educators can create dynamic learning environments that nurture creativity and accelerate skills acquisition, better preparing students to navigate and innovate within the evolving field of accounting thereby contributing to poverty eradication in Nigeria.

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