A COMPARATIVE ANALYSIS OF ASSOCIATION OF BUSINESS EDUCATORS OF NIGERIA (ABEN) AND NATIONAL UNIVERSITIES COMMISSION (NUC) UNDERGRADUATE BENCHMARKS

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Abstract
This study compared ABEN BMAS with the 2018 NUC BMAS for undergraduate Business Education programme. The researchers adopted Bereday (1964) model of comparative education review. To achieve this, a research question was posed. The comparative elements in this study were the core business courses, course codes and course titles. It was discovered that ABEN BMAS contains more business education courses than NUC BMAS. It was also discovered that ABEN BMAS favoured the use of BED codes for business education courses while NUC BMAS favoured the use of EBE for courses that are related to specialized business courses such as accounting, economics and marketing. It was also discovered that ABEN BMAS contains courses that have become issues of controversies amongst Business educators as well as favoured specialization in Business education programme which the NUC BMAS ignored both. Based on the findings, it was recommended among other things that: Association of Business Educators of Nigeria should not only distribute its BMAS among its members but advocate for its utilization by both National Universities Commission and Nigerian Universities when reviewing their Business Education curriculum. It was also recommended that ABEN should always collaborate with NUC on issues of BMAS review and other aspects of the programme for purpose of uniformity amongst various Nigerian universities offering the programme.

Keywords: Benchmark, business education, undergraduates, ABEN, NUC

Introduction
Education remains an instrument per excellence in the development of the nation and her citizens towards self-reliance (Federal Republic of Nigeria, 2013). Recognising the importance of education, nations across the world, Nigeria inclusive, have been investing huge resources in their educational sector. This is to ensure that all citizens...
are educated in order to empower them for self-actualization and to reduce their over-dependence on others as noted by Usoro (2016).

Education in Nigerian is structured into pre-primary, primary, secondary and tertiary education levels. Each level is designed to contribute to the all-round development of the individual citizens in order to make them useful contributors to themselves and national development. The tertiary education goals for instance is summarised as the development of relevant manpower with the requisite knowledge, skills and other competences for self-reliance and meaningful contributions to national development (Esene & Ovbiagile, 2014). Consequently, to achieve the goals of tertiary education especially at the Federal level, relevant supervisory agencies such as: National Universities Commission (NUC), National Board for Technical Education (NBTE), and National Commission for Colleges of Education (NCCE) were established to oversee the development and management of tertiary institutions such as: Universities, Polytechnics; Colleges of Technologies and Colleges of Education respectively (Abdulkarim & Akpan, 2017). It is worth noting that among the specific responsibilities of these agencies is ensuring quality tertiary institutions' academic programmes through the establishment of Benchmark Minimum Academic Standard (BMAS) for all academic programmes offered at this level (Okebukola, 2010). However, these agencies do not establish BMAS collaboratively or collectively; each focuses on the Benchmark Minimum Academic Standard for the institutions under her supervision. The NUC for instance focuses on establishing BMAS for university education in Nigeria, the NBTE focuses on polytechnic education while the NCCE focuses on colleges of education.

Benchmark Minimum Academic Standard (BMAS) according to Okebukola (2010) sets the minimum curriculum content for every academic programme that must be passed regardless of institution by student before graduation. According to NUC (2018), undergraduate BMAS lays down the minimum academic standard for all programmes offered by the Nigerian universities, Business Education inclusive. However, it is worth noting that the NUC undergraduate BMAS for Business education programme is classified under integrated subjects BMAS for Education programmes. The grouping of Business education under integrated subjects in faculty of education is based on the fact that the programme is designed to equip recipients with knowledge, skills and experiences related to a wide range of business areas such as: marketing, accounting, management, office technology and commerce for the purpose of effecting teaching of business subjects or for self-
reliance. It is for this reason that Abdulkarim (2010) described the Business education curriculum as a broad field curriculum with content drawn from the different aspects of business courses such as: accounting, secretarial studies, economics, commerce, business law, management, marketing and others. Supporting this fact, Usoro (2016) defined Business Education as a programme in education that prepares the recipients for entry into and advancement in jobs within the educational sector and the business world using a broad-based curriculum that covers major business areas such as: marketing, business management, secretarial studies, and accounting.

Recognizing the scope of knowledge, skills and experiences needed by graduates of Business Education programme, the NUC BMAS for undergraduate Business Education grouped the required courses for graduation into: core/compulsory courses, required courses, elective courses, optional and prerequisite courses. NUC (2018) gave the following definition for each of the concepts: core/compulsory courses as those a student must compulsorily take and pass before graduation; required courses as those a student must take at the level of study and pass; elective courses as those a student must take within or outside the faculty but can graduate without passing them; optional as those courses a students may take at interest and count as part of requirement for graduation; and prerequisite as those a student must take and pass before taking a particular course. Hence, in this study attention was given to only core/compulsory courses, required courses and elective courses required of business education students. Therefore, within the context of this paper, the courses that fall within the focus area of the study are referred to as core business courses. This means that core business courses within the context of this paper are all core/compulsory courses, required courses and elective courses relating to the business world which Business Education students are required to take before graduation.

The choice and integration of these courses as core business courses is informed by the fact that they constitute the BMAS for undergraduate Business education programme aimed at making the recipients fit-for-purpose in the business world. It is for this reason that NUC collaborates with qualified Business educators in establishing business courses to be integrated into the Business Education undergraduate BMAS as core business courses in order to achieve the following objectives of the programme outlined by NUC (2018):
To assist the education sector by producing a committed and efficient breed of business education teachers for the junior and senior sections of the Nigerian Secondary Schools.

To produce the manpower endowed with analytical and critical knowledge of the major factors in contemporary business world to influence the development of a virile economy.

To provide a course of instruction and all necessary facilities and exposure for the pursuit and acquisition of learning and knowledge for services to humanity.

To provide adequate educational foundation for interested graduates to pursue higher degree in business education or other relevant areas in education.

The achievement of objectives (i) & (ii) outlined in the undergraduates BMAS for Business education programme has come under criticism in recent years. This is based on the fact that many employers of business teachers at the secondary school level prefer to employ those with specialized business courses certification such as: B.Sc. accounting, B.Sc. marketing, B.Sc. office and information management and so on. The preference for these calibres of graduates is notwithstanding the fact that their degree certificates were not meant for the education sector based on Federal Government of Nigeria's (2011) statement of their major objectives which are to:

- provide basic knowledge and skills needed for the understanding and analysis of problems related to the management and administration of industrial, commercial, public and other human organizations;
- equip students with knowledge and skills of decision making; especially the analytical skills needed for recognizing, defining and solving problems; and develop in students, leadership and interpersonal relations skills in management.

In addition, the undergraduate curriculum for Business Education is being criticized for not producing “manpower endowed with analytical and critical knowledge of the major factors in contemporary business world to influence the development of a virile economy” as enumerated in NUC BMAS objective (ii). For instance, Umoru (2013) noted that the Association of Business Educators of Nigeria (ABEN) has through her members discovered disparities and inconsistencies in the
undergraduate Business Education programme curriculum in Nigerian universities. Agboola (2014) also noted that one of the challenges of Business education in today's Nigeria has to do with the static, dysfunctional, antiquated and irrelevant curriculum content in relation to the realities of the 21st century business world. Ajisafe, Bolarinwa and Edeh (2015) asserted that there exist inadequacies in Business Education curriculum at the undergraduate level due to absence of highly needed courses which are taught at the junior and senior secondary school level. The authors further noted that this inadequacy will only lead to the production of half-baked graduates. Pac and Abdulkarim (2015) also noted the lack of adequate analytical and entrepreneurial knowledge and skills amongst Business education graduates due to the inadequacies in the operational Business Education curriculum in tertiary institutions.

In order to address the inadequacies and inconsistencies noted as far back as 2013 in undergraduates Business Education curriculum in Nigerian universities, the professional Association of Business educators of Nigeria ABEN put together a committee of members drawn from across universities in Nigeria to come up with an acceptable BMAS for undergraduate Business education programme in Nigerian universities. The committee came up with ABEN BMAS in the year 2013 which was shared to all members in 2014. This BMAS was meant to provide the required basics for the development of undergraduate Business education curriculum and nothing less. However, whether or not the Association's BMAS is similar or differs from the NUC BMAS is what has not been determined. In addition, if the effort put in by ABEN is not to be a wasted one, there is need to determine whether Nigerian universities' curriculum for Business education undergraduate programme complied with ABEN BMAS.

Notwithstanding the content of NUC BMAS and ABEN BMAS for undergraduate Business Education programme in Nigerian universities, it is worth emphasizing that BMAS is not deemed sufficient for graduation of students from the universities but considered as the minimum standard. It is for this reason that Okebukola (2010) opined that each university is expected to add to this minimum in order to enrich its content. Auta (2011) also noted that NUC recognizes the autonomy of individual Universities with regards to improving the BMAS, but the BMAS seeks to ensure that minimum requirements for graduation are set and met. Hence, it is expected that each university offering Business education programme will take into consideration
the undergraduate BMAS content for Business education when formulating her curriculum for Business education undergraduate programme. This means that the Business education curriculum for the undergraduate level will not be uniform across all universities in Nigeria. Thus, the content of every University's business education undergraduate curriculum needs to surpass what is deemed as the minimum standard. Consequently, it can be expected that a well-rounded business education graduate who is equipped with knowledge, skills and competencies to earn a living as an entrepreneur or paid employee (Okoro, 2013) will not be a mirage.

Many researchers have conducted studies to examine different aspects of undergraduates Business education curriculum. For instance, Ohiwerei and Azih (2010) conducted a study on comparative programmes of business education in Nigerian universities. The findings of the study revealed Ambrose Alli University business education is housed in the department of Vocational and Technical Education with two options namely Accounting Education and Secretarial Education while it runs a specialized system right from 100 to 400 levels. On the other hand, the Delta State University runs a 100 to 200 levels broad based system with specialization done in 300 and 400 levels. It was also observed that the business education is a unit of its own; housing accounting option, secretarial option, management option, but unfortunately computer education options is not functional. Okoro (2013) conducted a study to assess the ideal qualities of business education curriculum for successful graduates' employment. The findings show that quality university business education curriculum should be comprehensive, varied in nature, provide an understanding of business world, ability to acquire relevant knowledge and skills, correlation of subjects, individualized instruction, constant review and provision for entry into jobs among others for graduates' employment. Umukoro (2014) conducted a comparative study of business education and office technology management (OTM) curriculum content using masters of Business education degree as a case study to see where they converged and diverged. The findings show that OTM curriculum content was changed to purely information and communication technology and management, while the Business education curriculum content for both first and second degrees centre more on education courses. From the available literature, it is evidence to the present researchers that no work has been carried out to compare the ABEN BMAS (2013) with any of the existing NUC BMAS since 2013, hence the present study aims to fill this gap in literature by comparing ABEN BMAS...
and the 2018 reviewed NUC BMAS in order to determine whether the professional body in any way influence the content of NUC reviewed BMAS for undergraduate Business Education programme in Nigeria universities.

**Research Question**

The following research question was posed for the study:

What are the differences between ABEN BMAS and NUC BMAS?

**Method**

This study basically adopted comparative design using Bereday (1964) model of comparative review. The model is made up of four distinct steps of: description, interpretation, juxtaposition and comparison. Kermanshahi, Memarian, Hoseni, Zamzam, and Nezamli (2011) noted that comparison of existing curriculum helps to identify areas of strength and weakness and provide suggestions for improvements. The comparative elements in this study are number of core business courses, course codes and course title. Hence, in this study ABEN BMAS is used as the basis for comparison with NUC BMAS. This study utilized secondary data extracted from the Business Education BMAS of ABEN NUC respectively.

**Comparative Analysis**

**Research Question**

What are the differences between ABEN BMAS and NUC BMAS?

**Table 1: Differences between ABEN BMAS and NUC BMAS**

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<tr>
<td>First Year</td>
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<tr>
<td><strong>Core Business Courses:</strong></td>
<td><strong>Core Business Courses:</strong></td>
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<tr>
<td>VTE: Intro. to Voc. Education</td>
<td>VTE 111: Intro. to Voc. Education</td>
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<tr>
<td>BED: Foundations of Business</td>
<td>BED 111: Foundations of Business education</td>
</tr>
<tr>
<td>BED: Shorthand 1</td>
<td>ECN 111: Principles of Economics</td>
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<tr>
<td>BED: Keyboard 1</td>
<td>ACC 111: Elements of Accounting I</td>
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<tr>
<td>BED: Introduction to Accounting</td>
<td>EBE 112: office administration &amp; management</td>
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<tr>
<td>BED: Introduction to computer</td>
<td>EBE 113: Business mathematics I</td>
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<tr>
<td>ECO: Principles of Economics</td>
<td>EBE 114: Word processing</td>
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<tr>
<td>BED: Principles of Business Education</td>
<td>MKT 111: Principles of marketing</td>
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<tr>
<td>BED: Shorthand II</td>
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<td>BED: Office Practice</td>
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<tr>
<td>BED: Principles of Accounting</td>
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<td>BED: Introduction to word processing</td>
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<td>BED: Introduction to Store Keeping management</td>
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<tr>
<td>ECO: Principles of Economics II</td>
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</table>
### Second Year

**Core Business Courses:**
- BED: Introduction to insurance
- BED: Intermediate shorthand I
- BED: Financial accounting
- BED: Word processing
- BED: Business mathematics I
- BED: Computer application I
- BED: Principles of marketing
- BED: Introduction to e-Business
- BED: Intermediate shorthand II
- BED: Introduction to office technology
- BED: Business communication
- BED: Legal aspects of business
- BED: Business mathematics II
- BED: Computer applications II

**Second Year**

**Core Business Courses:**
- ECN 211: Micro Economics Theory I
- ACC 211: Introduction to Financial Accounting
- EBE 211: Principle of Business Finance
- EBE 212: Business Statistics
- EBE 213: Economics of Production
- ACC 212: Elements of Accounting II
- EBE 214: Organizational Behaviour
- EBE 215: Office Information Technology
- EBE 216: Business Methods II

### Third Year

**Core Business Courses:**
- Accounting Education Option
  - BED: Cost and management accounting I
  - BED: Advanced financial accounting I
  - BED: Money and banking
  - BED: Business statistics
  - BED: Cost and management accounting II
  - BED: Operations research
  - BED: Management information system
  - BED: Corporate accounting
- Office Technology Education Option
  - BED: Advanced word processing I
  - BED: Applications of office technology
  - BED: Office information systems
  - BED: Speed development I
  - BED: Advanced word processing II
  - BED: Electronic office records management
  - BED: Office information systems II
  - BED: Speed development II
- Marketing Education Option
  - BED: Product management
  - BED: Production management
  - BED: Management information systems
  - BED: Business statistics
  - BED: Retail and wholesale management
  - BED: Marketing research

- EBE 311 - Fundamentals of data processing
- ECN 311 – Micro economics II
- EBE 312 - Small scale business Management
- ACC 311 - Introduction to accounting
- EBE 321 - Information management system
- ACC 321 - Managerial accounting
- EBE 322 - human relations
- EBE 321 - Nigerian marketing system and - commercial policy
- ACC313: Fundamentals of accounting
- MKT 311: Nigerian marketing system
### Fourth Year Core Business Courses:

<table>
<thead>
<tr>
<th>Course</th>
<th>Description</th>
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<tr>
<td>BED: Teaching practice II</td>
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<td>BED: Contemporary issues in</td>
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<tr>
<td>Business Education</td>
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<td>BED: ICT Application in Business Education</td>
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<td>BED: Career guidance in Business Education</td>
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<td>BED: Human resources Mgt. in</td>
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<tr>
<td>Business Education</td>
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<td>BED: SIWES</td>
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### Accounting Options:

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<th>Course</th>
<th>Description</th>
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<tr>
<td>BED: Auditing and investigation</td>
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<td>BED: Financial management</td>
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<tr>
<td>BED: Taxation &amp; tax management</td>
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<tr>
<td>BED: Public sector accounting</td>
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<tr>
<td>BED: Advanced financial accounting II</td>
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<tr>
<td>Office Technology education option:</td>
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<tr>
<td>BED: Applied word processing I</td>
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<tr>
<td>BED: Administrative office management</td>
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<tr>
<td>BED: Advanced professional business communication</td>
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<td>BED: Law &amp; practice of meetings</td>
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<tr>
<td>BED: Transcription</td>
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<tr>
<td>BED: Applied word processing II</td>
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<tr>
<td>BED: Web page development &amp; administration</td>
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<tr>
<td>BED: Case analysis &amp; reports writing</td>
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### Marketing education option:

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<tr>
<th>Course</th>
<th>Description</th>
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<tbody>
<tr>
<td>BED: Promotional management</td>
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<td>BED: Marketing management strategies</td>
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<tr>
<td>BED: Marketing research II</td>
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<td>BED: Consumer behaviour</td>
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<tr>
<td>BED: International &amp; comparative marketing management</td>
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<tr>
<td>BED: Distribution &amp; sales management</td>
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A comparison of the content of ABEN BMAS with that of NUC BMAS as presented in table 1 shows that ABEN BMAS contains a total of 75 business courses required to be offered from year 1 through to year 4 with minimum requirements for graduation in three options in Business Education programme varying from 47 courses for Accounting option, 50 courses for Office Technology Education option, and 46.
courses for Marketing education option students. On the other hand, NUC BMAS for undergraduate Business Education programme for year 1 through to final year contains only 35 business courses as minimum requirements for graduation.

From the table above, it can be observed that ABEN BMAS favours the use of course code “BED” for the entire business courses required to be offered by students. Furthermore, NUC BMAS favours the use of “EBE” for business courses domiciled in Business education department and uses codes such as “ACC, ECN and MKT” for courses to be serviced outside the department by lecturers in accounting, economics and marketing departments.

From the table, there were differences in the course titles from ABEN BMAS AND NUC BMAS. The comparison also showed that ABEN BMAS contains virtually all the course titles contained in the NUC BMAS with the exemption of few courses such as: fundamental of data processing, organizational behaviour and spreadsheet processing. Nevertheless, the ABEN BMAS which favours specialization in Business education provides richer contents than that of the NUC. However, some of the courses contained in the OTM option of the content of the ABEN BMAS have become subject to controversy in today's technologically driven business world. Hence, it is important for ABEN as a professional body to review her BMAS in line with the current realities in the business world, by expunging courses like shorthand and manual keyboarding.

**Major Findings**

Based on the comparison of the ABEN BMAS and NUC BMAS the following were the major findings:

- ABEN BMAS though older than that of NUC is more comprehensive in content.
- ABEN BMAS shows the belief of the members of the professional association in the need for options in Business education programme while the NUC BMAS does not.
- NUC BMAS preferred EBE as code for courses with titles outside specialized business areas such as accounting, economics and marketing while ABEN BMAS preferred BED as code for all the business courses to be offered in business education irrespective of their title.
Iv. The number of courses in ABEN BMAS is informed by the need to specialize recipients in accounting education, office technology education and/or marketing education which was not recognized by NUC BMAS.

Conclusion
Based on the findings of this study, it can be concluded that the differences in the BMAS of ABEN and NUC for undergraduate Business education in Nigerian universities point to poor collaboration between the professional body of Business educators in Nigeria and the supervisory body of universities from where the professional membership are drawn. Consequently, it can be concluded that NUC was not aware of the existence of ABEN BMAS due to asymmetry distribution of its copies to key NUC officials involved in minimum standard review, hence, the wisdom of using BED as code for all Business education courses was not known to the universities supervisory agency. Therefore, the divergent opinions on whether or not members of this professional body with certification in Business Education should handle core business courses in the BMAS despite acquiring post-graduate qualifications continues in many universities. It can also be concluded that issues like this informed the engagement of those with certification in specialized business courses such as B.Sc., M.Sc. and Ph.D. in Accounting, Marketing and Economics in the department of Business Education under the faculty of education and vocational education to implement undergraduates’ business education curriculum. This is not healthy for members of ABEN who have painstakingly believed in Business Education programme and advance their studies therein. To save this programme from being viewed from the perspective of specialized business programmes like accounting, economics, marketing and office management technology, ABEN as a body needs to take some proactive measures.

Recommendations
Based on the findings and conclusions drawn from the comparison made, the following recommendations are put forward for implementation:

Association of Business Educators of Nigeria should review its BMAS for undergraduates Business Education in order to expunge shorthand related courses which most stakeholders deemed are not necessary for today's Business educators and to make it fit for 21st century business world manpower development.
Association of Business Educators of Nigeria should not only distribute its BMAS among its members but advocate for its utilization by both Nigerian Universities Commission and Nigerian Universities when reviewing their Business Education curriculum.

Nigerian Universities Commission should utilize Business Educators from respective universities in drafting her BMAS for undergraduate Business education in order to address issues of divergent opinion between ABEN and the Commission.

Business Educators in various universities should endeavour to participate in BMAS review process by submitting their positions through their various universities to NUC during the review process.

ABEN should always collaborate with NUC on issues of BMAS review and other aspects of the programme for purpose of uniformity amongst various Nigerian universities offering the programme.

References


