

BUSINESS EDUCATION CURRICULUM IMPLEMENTATION AND SKILLS ACQUISITION AMONG STUDENTS IN TERTIARY INSTITUTIONS IN RIVERS STATE

¹Amesi, J.

²Sobere, M. A

*Department of Business Education
Rivers University, Nkpolu-Oroworukwo,
Port Harcourt.*

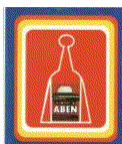
Joyamesi2016@gmail.com, maudlynsobere@ymail.com

Abstract

This study investigated Business Education curriculum implementation and skills acquisition among students in tertiary institutions in Rivers State. Two specific objectives, research questions and one hypothesis were posed to guide the study. Descriptive research design was adopted for the study. The population of the study was made up of 81 business education lecturers and 618 final year students out of which a sample of 244 were sampled for the study using stratified random sampling for selecting the students. Two structured questionnaires were used for data collections. The questionnaires were validated by two experts in Business Education and one expert in Measurement and Evaluation all from Rivers State University. Cronbach Alpha method was used to establish the reliability and found to be 0.76. Data collected were analysed using mean and standard deviation to answer research questions 1 and 2, while Pearson Product Moment Correlation Coefficient (PPMCC) was used to test the hypothesis at 0.05 level of significance. The results revealed that to high extent Business Education curriculum implementation and skills acquisition was achieved. The results also revealed that students acquired to a high extent skills related to the curriculum implemented. The results also revealed a positive moderate and significant relationship between the extent of curriculum implementation and skills acquisition and students' acquired skills relating to the curriculum implemented. Based on the findings, it was recommended among others that Business Education administrators in tertiary institutions in Rivers State should expose their lecturers to the use of modern technology for implementing the programme's curriculum.

Introduction

Business education as an aspect of vocational education programme is designed to assist individuals to acquire requisite knowledge, skills and attitude for the world of work. Odubunmi (2014) described business education as vocational education programme which provides recipients with the opportunities to acquire knowledge, skills and attitude that would enable them to take up employment either as self-employed or as employees in the business world. Wiles and Bondi (2014) noted that through Business Education people are guided to acquire skills that can make them ready employers of labour or employees, benefitting from careers in the business world. To ensure that the recipients of business education programme are well equipped with the required skills needed to effectively fit into various careers within the business world, the curriculum of the programme covers a wide range of skilled oriented business courses. According to Ordu and Abdulkarim (2020),

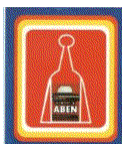


Business Education programme empowers recipients to acquire skills relating to business courses such as accounting, office technology and management, marketing/distributive, entrepreneurship, and management if properly implemented. Consequently, it means that the acquisition of the various business skills embedded in business education courses rest upon the effective implementation of the programme curriculum.

Business education curriculum implementation to a large extent connotes the attainment of objectives and goals of this educational programme through the routines efforts of all stakeholders (teacher, students and administrators). This is based on the fact that curriculum implementation as defined by Nwazor (2012) is concerned with the day-to-day activities which educators undertake in the pursuit of the objective of any educational programme. Essia (2012) also described curriculum implementation as the process of putting into practice the officially prescribed content of an educational programme. Salisu and Inuwa (2019) observed that it does not matter how beautiful the content of a curriculum is, if it is not properly implemented, the attainment of the desired objectives would become a mirage. From the above, it can be inferred that business education is designed and expected to be implemented to promote the development of human capital required for teaching business subjects, for office administration and for entrepreneurship in the business world. Consequently, this main objective would be defeated if the curriculum implementation is faulty. Supporting this assertion, Oludare and Moses (2020) observed that effective business education curriculum implementation ensures graduates acquisition of requisite knowledge, skills and attitude for business tasks performance, job creation or self-employment.

At this juncture, it is not out of place to conclude that if business education curriculum is properly implemented the students and graduates of the programme from tertiary institutions should be able to acquire requisite business skills related to the economics of business, marketing/distributive of business, office technology and management, entrepreneurship and teaching of business courses (Udo & Bako, 2014; Okolie & Ogbaekirigwe, 2014; Aina, 2018). Taking the aforesaid into consideration, Aina (2018) noted that if all business education skills are sufficiently acquired, the graduates of the programme should be able to conceive business ideas, translate them into real business, establish them, fund them and manage them effectively and efficient even during turbulent times. Similarly, Amesi (2018) opined that skill acquisition in business education is essential to empowering the recipients of the programme to take up employment opportunities in the business world as evidence has shown that when there is employment opportunity, many graduates lack the requisite skills.

Recent studies considering issues surrounding the Business Education curriculum implementation and skills acquisition among the students have reported varying results. For instance, Kayii and Odili (2015) reported that teaching business education for skill acquisition would result to the economic empower of graduating students and prosperity of their immediate environment. Edeti and Udida (2019) discovered low acquisition of employability skills among business education graduates based on the implementation of the programme's curriculum content. Obilor and Ikpa (2020) reported that the programme's curriculum to a high extent has been implemented successfully and objectives are being achieved. This means that students are acquiring the requisite knowledge, skills and attitude which the programme is designed to promote. Similarly, Shuiabu (2021) noted that business education curriculum implementation has positively influence students' skills acquisition. Ementa and Alonta (2021) noted that business education curriculum when organized and implemented provides students with business skills in addition to 21st century employability skills. Umeh (2021) reported the need to ensure that business education students are acquainted with skill acquisition in order to empower them to be self-employed after graduation. Nevertheless, a cursory look at the existing studies revealed that none has investigated business education curriculum implementation for skills acquisition, especially in Rivers State, hence, it is this gap in existing literature that the present study intends to fill.



Statement of the Problem

It is obvious from the introductory part of this study that the cardinal objective of business education curriculum implementation is to ensure the attainment of its goals which among other things include the acquisition of business and teaching related skills. Consequently, the expectation where curriculum of the programme to a high extent has been successfully implemented (Obilor & Ikpa, 2020), is that the graduating students should be able to demonstrate high level of business and teaching skills performance. The performance of these skills should also enable them start up micro and small scale businesses in Rivers State. However, a situation where many of the graduating students of this programme are still roaming about within jobs, critically looking for means of survival and pursuing higher degrees to see whether such can alleviate their out of job suffering and provide better opportunities for job in the future, calls to question if business education curriculum implemented by tertiary institutions in Rivers State is actually for skills acquisition. It is to provide evidence on what the curriculum implementation promotes that the present study was conceived.

Research Questions

The following research questions guided the study:

1. What is the extent of Business Education curriculum implementation for skill acquisition in tertiary institutions in Rivers State?
2. To what extent do Business Education students acquire skills related to curriculum implement in tertiary institutions in Rivers State?

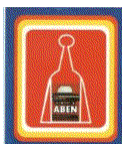
Hypothesis

1. There is no significant relationship on the extent of Business Education Curriculum Implementation and how students' acquired skills related to the curriculum implementation in tertiary institutions in River State.

Methodology

Descriptive research design was adopted for the study. This research design is deemed appropriate because the researcher sought to test the relationship between variables under investigation. According to Davidson, George and Ouna (2019), this research design is preferable when dealing with situations that require establishing relationship of variables under investigation. The area of the study covered Rivers State University, Ignatius Ajuru University of Education, University of Port-Harcourt and Federal College of Education (Technical), Omoku all degree awarding institutions with undergraduate programme in Business Education. The study population comprised of the entire 81 lecturers handling business education courses and 618 final year students during the 2021/2022 academic year. The researcher considered the choice of population to be appropriate and suitable for the research.

The sample size of this study was made up of 245 respondents which constituted of 35% of the total population of the study. Consequently, the sample was made up of all the business education lecturers and 160 final students of the programme. Proportional stratified sampling technique was used to select the number of participating students per institution. Two researchers' developed structured questionnaire titled "Business Education Curriculum Implementation Questionnaire (BECIQ)" and "Business Education Students' Acquired Skills Questionnaire (BESASQ)" were used for the study. The first instrument contained 25 items is meant to be answered by lecturers. The second instrument contained 22 items meant to be answered by students who are part of the sample. Consequently, the total items for the two instruments were 47 items. The responses pattern for both instruments were based on four point rating scale of responses pattern such as Very High Extent (VHE – 4points), High Extent (HE – 3points), moderate Extent (LE – 2points) and Low Extent (VLE – 1point).The instrument was subjected to face and content validation by three, two experts were of Business Education and one in Measurement and



Evaluation all from Rivers State University. The corrections and inputs from the validators were used to modify the instrument, to ensure that it measures the intended characteristics to be assessed. Cronbach Alpha coefficient of 0.76 was used to test the reliability of instrument. The instrument was personally administered by the researcher in order to avoid misrepresentation and loss of copies.

The data collected for the study were analysed using descriptive statistics of mean and standard deviation to answer the research questions 1 and 2. Spearman rank correlation (r) to answer the hypothesis posed at 0.05 level of significance. For decision making mean of 3.5 and above was regarded as Very High Extent, 2.5 to 3.49 was regarded High Extent, 1.5 to 2.49 was regarded Low Extent, and below 1.5 as Very Low Extent. To interpret the r value obtained, relationship scale interpretation by Bryman and Bell (2011) was used:

- $r = 00 - 0.19$ 'very weak relationship'
- $r = 0.20 - 0.30$ 'weak',
- $r = 0.40 - 0.59$ 'moderate relationship',
- $r = 0.60 - 0.79$ 'strong',
- $r = 0.80 - 1.00$ 'very strong'

Table 1: Population Distribution

S/N	Name of Institution	Lecturers	300 level Students	Total
1.	RSU	23	218	241
2.	University of Port-Harcourt	05	86	91
3.	IAUE	10	178	188
4	Federal College of Education (Tech.), Omoku	43	136	179
	Total	81	618	699

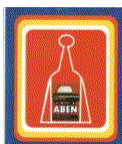
Source: Centre for Entrepreneurship Development of Respective Institutions (2022)

Results

Research Question 1: What is the extent of business education curriculum implementation for skill acquisition in tertiary institutions in Rivers State?

Table 2: Summary of Mean and Standard Deviation on the extent of Business Education Curriculum Implementation for Skill Acquisition in Tertiary Institutions in Rivers State n = 43

S/N	Items	\bar{x}	Std	Decision
1	Financial accounting	3.19	0.96	HE
2	Cost and Managerial accounting	3.51	0.89	VHE
3	Public sector accounting	3.02	0.51	HE
4.	Office technology	2.63	1.01	HE
5	Office management	3.53	0.62	VHE
6	Marketing	3.53	0.80	VHE
7	Consumerism	3.05	0.63	HE
8	Product development	2.33	1.02	LE
9	Computer application	3.37	0.49	HE
10	Consumer economics	3.44	0.83	HE
11	Vocational guidance	3.33	0.71	HE
12	Administration of vocational education	2.65	0.65	HE
13	Small scale business management	3.33	0.89	HE
14	Electronic business	2.44	1.03	LE
15	Business organization	3.28	0.98	HE
16	Curriculum implementation in business	2.58	0.79	HE



	education			
17	Methodology in business education	2.98	0.59	HE
18	Business law and regulation	2.88	1.05	HE
19	Elements of business	3.37	0.76	HE
20	Auditing	3.19	0.79	HE
21	Taxation	2.59	1.01	HE
22	Business communication	2.77	0.67	HE
23	Word processing	1.67	0.68	LE
24	Entrepreneurship in business education	3.42	0.76	HE
25	Money and banking	2.49	0.96	LE
	Cluster Mean	2.98	0.80	HE

Source: Field Survey, 2022

Table 2 revealed that the respondents opined that to very high extent business education curriculum content on cost and managerial accounting, office management, and marketing were implemented for skill acquisition with mean scores of 3.51, 3.53, 3.53 and standard deviation scores of 0.89, 0.62 and 0.80 respectively. The respondents also opined that to high extent curriculum content on financial accounting, public sector accounting, office technology, consumerism, computer application, consumer economics, vocational guidance, administration of vocational education, small scale business management, business organization, curriculum implementation in business education, methodology in business education, business law and regulation, elements of business, auditing, taxation, business communication and entrepreneurship in business education are implemented for skills acquisition with mean scores of 3.19, 3.02, 2.63, 3.05, 3.37, 3.44, 3.33, 2.65, 3.33, 3.28, 2.58, 2.98, 2.88, 3.37, 3.19, 2.59, 2.77, 3.42 and standard deviation scores of 0.96, 0.51, 1.01, 0.63, 0.49, 0.83, 0.71, 0.65, 0.89, 0.98, 0.79, 0.59, 1.05, 0.76, 0.79, 1.01, 0.67 and 0.76. The respondents also opined that to low extent curriculum content on product development, electronic business, word processing, and money and banking are implemented for skill acquisition with mean scores of 2.33, 2.44, 1.67, 2.49 and standard deviation of 1.02, 1.03, 0.68 and 0.96. However, when the cluster mean of 2.98 and standard deviation of 0.80 are considered, it can be concluded that to high extent business education curriculum is being implemented for skill acquisition in tertiary institutions in Rivers State.

Research Question 2: To what extent do Business education students acquire skills related to curriculum implement in tertiary institutions in Rivers State?

Table 3: Summary of Mean and Standard Deviation on the Extent to which Business Education Acquired Skills Related to Curriculum Implemented in Tertiary Institutions in Rivers State. n - 160

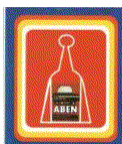
S/N	Items	\bar{x}	Std	Decision
26	Ability to compute and maintain financial accounting records	3.24	0.89	HE
27	Ability to estimate cost and take decision	3.28	0.88	HE
28	Ability to estimate public servant salaries, interpret government budget and plan public expenditure	3.41	0.76	HE
29	Ability to utilize modern office technology to analyse situation, communicate and collaborate	2.26	0.82	LE
30	Ability to drive proper office management	2.53	0.65	HE
31	Ability to identify and defined marketing needs, mix and information	3.21	0.90	HE



32	Ability to advocate for better consumer treatment	3.39	0.73	HE
33	Ability to initiate and develop product to address market needs	1.93	0.65	LE
34	Ability to use the computer to retrieve, process and communicate business related data	3.44	1.05	HE
35	Ability to understand consumers' preference and behaviour towards a product or service	2.78	0.59	HE
36	Ability to manage and administer business as well as school	3.21	0.67	HE
37	Ability to manage small business outfit effectively and efficiently	3.41	0.71	HE
38	Ability to drive business acceptability online	2.49	1.03	LE
39	Ability to organize resources for initiating a business or project	3.36	0.75	HE
40	Ability to teach senior secondary school's business subjects	2.53	0.62	HE
41	Ability to interpret and apply business laws and regulations	1.69	0.80	LE
42	Ability to audit financial statements of micro and small enterprises	3.41	0.71	HE
43	Ability to compute tax obligations	2.51	1.01	HE
44	Ability to communicate business ideas effectively	3.20	0.92	HE
45	Ability to use the computer to produce graphic materials such as books, magazine, hand bills, fliers	2.07	0.64	LE
46	Ability to identify opportunities and exploit them	3.13	0.95	HE
47	Ability to control cash flow and reduce cost	3.36	0.72	HE
	Cluster mean	2.90	0.79	HE

Source: Field Survey, 2022

Table 3 revealed that business education students opined that to high extent they acquired the skills to compute and maintain financial accounting records, to estimate cost and take decision, to estimate public servant salaries, interpret, to drive proper office management, to identify and defined marketing needs, mix and information, to advocate for better consumer treatment, to use the computer to retrieve, process and communicate business related data, to understand consumers' preference and behaviour towards a product or service, to manage and administer business as well as school, to manage small business outfit effectively and efficiently, to organize resources for initiating a business or project, to teach senior secondary school's business subjects, to audit financial statements of micro and small enterprises, to compute tax obligations, to communicate business ideas effectively, to identify opportunities and exploit them and to control cash flow and reduce cost with mean scores of 3.24, 3.28, 3.41, 2.53, 3.21, 3.39, 3.44, 2.78, 3.21, 3.41, 3.36, 2.53, 3.41, 2.51, 3.20, 3.13, 3.36 and standard deviation scores of 0.89, 0.88, 0.76, 0.65, 0.90, 0.73, 1.05, 0.59, 0.67, 0.71, 0.75, 0.62, 0.71, 1.01, 0.92, 0.95 and 0.72 respectively. The respondents also opined that to low extent they acquired the skills to utilize modern office technology to analyse situation, communicate and collaborate, to initiate and develop product to address market needs, to drive business acceptability online, to interpret and apply business laws and regulations and to use the computer to produce graphic materials such as books, magazine, hand bills, fliers with mean scores of 2.26, 1.93, 2.49, 1.69, 2.07 and standard deviation scores of 0.82, 0.65, 1.03, 0.80 and 0.64. However, when the cluster mean score of 2.90 and standard deviation score of 0.79 are



considered, it can be concluded that to high extent business education students acquired skills related to the curriculum implemented in tertiary institutions in Rivers State.

Test of Hypothesis

There is no significant relationship on the extent of Business Education Curriculum Implementation and how students' acquired skills related to the curriculum implementation in tertiary institutions in River State.

Table 4: Summary of Spearman Correlation on the relationship and significant relationship between Extent of Business Education Curriculum Implementation and how Students' Acquired Skills Related to the Curriculum Implemented in Tertiary Institutions

		Extent of Curriculum Implementation	Skills Acquired Relating to Curriculum Implemented
Spearman's rho	Extent of Curriculum Implementation	Correlation Coefficient	1.000
		Sig. (2-tailed)	.556**
		N	.000
	Skills Acquired Relating to Curriculum Implemented	Correlation Coefficient	.556**
		Sig. (2-tailed)	.000
		N	43
			43
			160

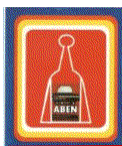
** . Correlation is significant at the 0.01 level (2-tailed).

Table 4 provides answer to research question 3 and tested the hypothesis of the study. The results show spearman $r = 0.556$, $p < 0.05$ at 0.000. This means that there is a moderate positive relationship between extent of business education curriculum implementation for skills acquisition and students' acquired skills acquired due to curriculum implemented in tertiary institutions in Rivers State. In addition, since the p value obtained at 0.000 is less than 0.05, the null hypothesis is therefore rejected. This means that there is significant positive moderate relationship between extent of business education curriculum implementation for skills acquisition and how students' acquired skills related to curriculum implemented in tertiary institutions in Rivers State.

Discussion of Findings

The results related to research question one show that to high extent business education curriculum is being implemented for skill acquisition in tertiary institutions in Rivers State. This finding emanated from the fact that business education lecturers opined that to high extent all aspect of the programmes' curriculum except content on product development, electronic business, word processing, and money and banking are implemented for skill acquisition were implemented. This finding is supported by the finding by Obilor and Ikpa (2020) when they reported that the programmes' curriculum to a high extent has been implemented successfully and objectives are being achieved.

The results related to research questions two reveals that to high extent business education students acquired skills related to the curriculum implemented in tertiary institutions in Rivers State. This finding emanated from the fact that business education students opined that they acquired all skills related to the curriculum implemented except ability to utilize modern office technology to



analyse situation, communicate and collaborate, to initiate and develop product to address market needs, to drive business acceptability online, to interpret and apply business laws and regulations and to use the computer to produce graphic materials such as books, magazine, hand bills, fliers. This finding is contrary to the finding of Edeti and Udida (2019) when they discovered low acquisition of employability skills among Business Education graduates based on the implementation of the programmes' curriculum content. The difference in the findings may be due to difference in area of study and the skills assessed.

The results related to research question three reveal that there is a moderate positive relationship between extent of business education curriculum implementation for skills acquisition and students' acquired skills acquired due to curriculum implemented in tertiary institutions in Rivers State. In addition, the results of null hypothesis testing reveal that there is significant positive moderate relationship between extent of business education curriculum implementation for skills acquisition and students' acquired skills related to curriculum implemented in tertiary institutions in Rivers State. This finding is supported by the assertion of Oludare and Moses (2020) when they observed that effective business education curriculum implementation ensures graduates acquisition of requisite knowledge, skills and attitude for business tasks performance, job creation or self-employment. The finding is supporting also but the position of Shuiabu (2021) who noted that business education curriculum implementation has positively influence students' skills acquisition. This finding is also supported by the position of Ementa and Alonta (2021) when they noted that business education curriculum when organized and implemented provides students with business skills in addition to 21st century employability skills.

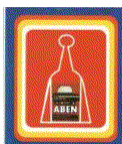
Conclusion

From the findings of this study, it can be concluded that business education curriculum implementation for skills acquisition was to a high extent implemented in tertiary institutions in Rivers State. It can be concluded that the implementation actually resulted to high extent of skills acquired by students of the programme. Nevertheless, it can be concluded that those aspects of the curriculum that requires the use of digital technology during their implementation where to a low extent implemented which also affect the extent of skills acquired by the students. Consequently, it is important to sustain the extent of curriculum implementation in business education in tertiary institutions in Rivers State in order to continue to promote skills acquisition relating to the programmes' curriculum. In addition, since the 21st century business world is driven by technology, it is important to address issues related to the implementation of the aspects of the curriculum concern with digital tools utilization.

Recommendations

Based on the findings of this study and the conclusion drawn, the following recommendations are put forward for implementation:

1. Business education lecturers in tertiary institutions in Rivers State saddled with the implementation of product development, electronic business, word processing, and money and banking contents should endeavour to re-strategise the approach for their implementation.
2. Business education lecturers in tertiary institutions in Rivers State should provide their students with opportunities for acquiring skills for utilization of modern office technology, for developing product concept to address market needs, for driving business acceptability online, and for using computer to produce graphic materials such as books, magazine, hand bills, fliers.
3. Business education administrators in tertiary institutions in Rivers State should expose their lecturers to the use of modern technology for implementing the programmes' curriculum.



References

- Aina, M. A. (2018). Towards effective skill acquisition in business education programmes. *TVET Journal*. 202 - 209
- Amesi, J. (2018). Quality assurance in business education programmes and skill acquisition among business education students in tertiary institutions in Rivers State. *Nigerian Journal of Business Education (NIGJBED)*, 5 (1). 64-78.
- Cohen, L. Manion, L. & Morrison, K. (2007). *Research methods in education, 6th edition*. New York. Routledge – Taylor & Francis Group
- Davidson, M. M., George, K. & Ouna, C. (2019). Influence of participative & achievement oriented leadership styles on employee job satisfaction in commercial banks in Kenya. *European Journal of Economics, Law and Politics*, 6(2).
- Edeti, A. D. & Udida, U. F. (2019). Business education programs curriculum contents and acquisition of employability skills among graduates of universities in Cross River State, Nigeria. *European Journal of Education Studies*, 5 (Issue 10). 76 - 90
- Ementa, C. N. & Alonta, G. C. (2021). Organizing business education curriculum content in tertiary institutions for students' effective skill acquisition. *Global Journal of Education, Humanities and Management Sciences (GOJEHMS)*, 3 (1). 155 - 174
- Essia, A.E.O (2012). Functionality of curriculum in Nigeria. Enugu: Nolix educational publications ltd.
- Kayii, N. E. & Odili, P. N. (2015). Teaching business education for skills acquisition: a distance education approach. *Journal of Business and Entrepreneurship Education*, 1 (1). 67 – 71.
- Nwazor, R. A. (2012). Improvement of Instruction in Business Education. Agbor: Royal Pace Publishers.
- Obilor, E. I. & Ikpa, A. I. (2020). Evaluation of business education programme in Rivers State University. *International Academy Journal of Management, Marketing and Entrepreneurial Studies*, 8 (1). 67-79,
- Odunbunmi, T.O (2014) Curriculum development & implementation in Nigeria context. Litary Publishers.
- Okolie, U.C. & Ogbaekirigwe, C. (2014). Entrepreneurship development through vocational education training: issues and roles in skills acquisition and manpower development in a developing economy. *Journal of Education Policy and Entrepreneurial Research (JEPER)*, 1 (2). 151- 157.
- Oludare, A. L. & Moses, G. A. (2020). Human resource as determinant of business education curriculum implementation. *Nigerian Journal of Business Education*, 7(2). 16 – 26
- Ordu, P. & Abdulkarim, M. A. (2020). A comparative analysis of association of business educators in Nigeria (ABEN) and national university commission (NUC) undergraduate benchmark. *Nigerian Journal of Business Education*. 7 (2). 411 – 423
- Salisu, M. & Inuwa, U. (2019). Factors enhancing the implementation of business education curriculum in colleges of education in north eastern Nigeria *Journal of Science Technology and Education*, 7(4). 300 – 308
- Shuiabu, N. O. (2021). Perceived influence of business education curriculum implementation on students' skill acquisition in colleges of education. [Dissertation for the Masters of science M.Sc. (Ed.) in Business Education, department of business and entrepreneurship education, Kwara State University, Malete, Nigeria
- Udo, M. P., & Bako, D. H. (2014). Acquiring maximum vocational business education skills and competencies for sustainable development in Nigeria. *Journal of Educational and Social Research*, 4(7). 53 – 62.
- Umeh, F. U. (2021). Skill acquisition in business education: a tool for combating unemployment. *Global Journal of Education, Humanities and Management Science*, 3 (1), 57-64.
- Wiles, J. W., & Bondi, J. C. (2014). Curriculum development: A guide to practice (9th edition). Boston, M A: Pearson.