



Entrepreneurship Education and Entrepreneurial Intention of Undergraduate Students in Nigeria

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Abstract: *The paper examined the impact of entrepreneurship education (EE) on the entrepreneurial intention (EI) of undergraduate students in the University of Benin, Nigeria using the theories of Ajzen's planned behaviour and Shapero's entrepreneurial event model. The sample population was made of 273 students from the Departments of Accounting and English & Literature (E & L) in the University of Benin. The data was analyzed using percentage analysis, independent t-test and binary logistic regression analyses. The study found that most of the students would like to start their business after graduation although E & L students had higher EI than accounting students. The entrepreneurship knowledge of most interest to both students were business plan, start-up business, finance and networking while the key entrepreneurial motivations to them included high profile entrepreneurs, family member entrepreneurs and media coverage respectively. Moreover, the EE curriculum has moderate effect on the students' EI. The results from the logistic regressions indicated that EE and subjective norms have positive and significant impact on the students' entrepreneurial intentions whereas the interaction effects of attitude, subjective norms and perceived behaviour control are significantly negative in the EE-EI relationship. The paper concluded that entrepreneurship education as being presently conceived in the University of Benin has not affected significantly the entrepreneurial intentions of accounting and E& L students. The implications of the results and recommendations for educators and university management are highlighted.*

Keywords: *Entrepreneurial intention, entrepreneurship education, Accounting, English and Literature, students.*

INTRODUCTION

Entrepreneurship plays a vital role in the economic development of any nation by incubating technological innovations, increasing economic efficiency and creating new jobs (Shane & Venkataraman, 2000). It is considered as the engine growth for economic development of all economies. In fact the importance of entrepreneurship to society has been identified and discussed since the 15th century (Schumpeter, 1912) cited in Maresch, Harms, Kailer & Wimmer-Wurmm (2016). Owing to the high rate of graduates' unemployment in the country which has generated concerns for government and other stakeholders, entrepreneurship has become a very important tool for policy makers, educators and researchers to address the problem and also drive sustainable economic development through job creation, innovation and welfare effect (Odia &

Odia,2013).This is because the various national policy trusts and programmes of the Nigerian government seem not to produce the desired result and change (Agbim, Oriarewo & Owocho, 2013). Youth unemployment is also very high and of great concerns because of the missing link – lack of creativity and functional education system in Nigeria (Urevbu, 2018). Despite the fact that the National University Commission (NUC) makes the study of entrepreneurship in Nigerian Universities since 2001, it been argued that the Nigerian education system has failed to prepare graduates for self-employment and business entrepreneurship but encourage them to follow the tradition of job seeking (Bulama & Hime,2008).

According to Byabashaija and Katono (2011), Zhang, Duijsters and Cloodt (2014) and Maresch et al (2016), the effect of entrepreneurial education on entrepreneurial intention is limited and still needs empirical analysis. Thus the purpose of this paper is to examine how entrepreneurship education impacts on the entrepreneurial intention of Accounting and English & Literature students of the University of Benin. Besides, we examine the extent to which students possess the elements of Theory Planned Behaviour (TPB) attitudes, subjective norms and perceived behavioural control which are required to become an entrepreneur. And following Ho, Low and Wong (2014) and Maresch et al (2016), we add to existing literature by examining the direct effects of TPB on EI as well as the moderating effect of TPB on the EE-EI relationships.

Literature Review

Intentionality is a state of mind that direct personal attention, experience and action towards a -specific goal (Bird, 1988). Entrepreneurial intention (EI) is the commitment to start a new business (Krueger, 1993). It is determined by attitudes, individual traits and personalities, risk-taking propensity, self-efficacy, exposure to entrepreneurial activity, gender (Ajzen,1991; Eccles,1994; Krueger,1993, Zhao, Seibert & Hills, 2005) and entrepreneurship education (EE).There appears to be a very important direct link between entrepreneurship education (EE) and EI (Zhang, Duijsters & Cloodt, 2014). Other studies have also considered the indirect effect of exogenous variables like educational background on EI. Gender, students' background in terms of university, study major, age and levels are moderating factors between EE and EI. Bae,Qian, Miao and Fiet (2014) found that the levels and course of study might affect the entrepreneurial intentions. Besides, Wu and Wu (2008) argued that education background is a key influence of entrepreneurial intention.

Agbim, Oriarewo and Owocho (2013) found the major factors influencing the EI of Nigerian graduates undergoing the compulsory National Youth Service Corps (NYSC) in 2012 to be: creativity, access to start-up capital, family background, business experience and entrepreneurial learning. They also found that graduates of social and management sciences with mean of 3.04 and 3.52) were least willing to create their own venture compare to all other graduates including Engineers and technology (1.899), Health (1.98), Education (2.152), Natural sciences (2.63),Law (2.80) and Arts (2.95). Graduates from the South-East were also the most conscious of setting their own business. Muhammad, Aliyu and Admed (2015) found by using the simultaneous equation modelling (SEM) that entrepreneurial attitude, subjective norm and behaviour control as significant predictors of the EI of undergraduate students from Abubakar Tafawa Balewa University in Bauchi State. Again Hassan and Wafa (2012) showed that there are significant differences in the EI between diverse set of degree programme when they found that science students with higher technical skills leading to self- efficacy and risk-taking propensity have higher EI than business and arts students. On the other hand, Marin and Kucel (2016) found that business students are significantly more willing to start their own company than engineering or health students. Thus there are mixed evidence on whether business students have lower EI than science, engineering and other students.

Mustapha and Selvaraju (2015) found that personal characteristics, family influence, entrepreneurial curriculum and content and university's role affect the intention of accounting students in Malaysia to become entrepreneurs. Ebewo, Shambare and Rugimbana (2017) found that subjective norm was an insignificant predictor of Arts and Creative students' entrepreneurial intentions in South Africa compared to attitude and

perceived entrepreneurial abilities which were positive, significant predictors. They concluded that arts students can be positively influenced to become entrepreneurs by changing their attitude and also increasing their entrepreneurial abilities.

According to Fayolle, Gailly and Lassas-Clerc (2006), entrepreneurial education comprises “any pedagogical programme or process of education for entrepreneurial attitudes and skill. Most researchers have found that the acquisition of entrepreneurial education has positive relationship with entrepreneurial intention (Matlay, 2008; Zhang et al, 2014; Maresch et al, 2016; Bhat & Singh, 2018). Nevertheless, more education on business matters and social identity theory may cause reduced impact of TPB on EI and a weakening of EI for business students (Kuckertz & Wagner, 2010).

Theoretical frameworks and hypotheses development

The theoretical frameworks or models used to examine the relationship between EI and its antecedents are usually the Shapero's model or the entrepreneurial event model- EEM and the Theory Planned Behaviour- TPB (Ajzen, 1991; Schlaegel & Koenig, 2014). The EEM sees business creation as the interaction of initiative, ability, management relative autonomy and risk. The model indicates that entrepreneurial intention stems from perception of feasibility and desirability which is shaped by cultural and social context, as well as the exposure to entrepreneurial activity

Ajzen's TPB comprises three components: (1) attitude towards the behaviour which is individual positive or negative valuation of entrepreneurship; it is equivalent to Shapero's model of perception of personal desirability measures; (2) the subjective norms or perceived social pressure from family members, friends, and other significant people and (3) the degree of perceived behavioural control (or self- efficacy) which is equivalent to perceived feasibility in Shapero's model. Attitude is the attractiveness of behaviour or degree of positive or negative valuation of entrepreneurship (Ajzen, 1991). It is considered the most important factor. Subjective norms measures the perceived social pressure from family members, friends or significant others while perceived behavioural control is the perception of situational competence and ability to be self-employed. Bandura (1997) called it self-efficacy. Krueger and Dickson (1994) found that subjects with a high degree of self-efficacy see more entrepreneurial opportunities in risky ventures and take more risks. Students with favourable attitude and who have positive perception of environmental factors are more likely to become entrepreneurs. Zhang et al (2015) found that controlled behaviour and social norm are positively associated with entrepreneurship intention. They concluded that controlled behaviour is the main drive of entrepreneurial intention among university students because it has the higher magnitude or effect.

Based on the review of literature, the stated hypotheses include the following:

(1). There is no significant difference between accounting and English & Literature students in the (a) entrepreneurial knowledge most interested (b) entrepreneurial intention; (2) There is positive relationship between (a) Attitude, (b) Subjective norms and (c) Perceived behavioural control, and student's EI; (3) EE is positively related to EI; and (4) The interaction of EE with (a) Attitude, (b) Subjective norms and (c) Perceived behavioural control has positive relationship with EI.

Method and Materials

Our sampling population was made of a total of 273 respondents comprising 151 accounting and 122 English and Literature (E & L) students out of a total of 800 students in the Faculty of Management Sciences and Arts respectively in the University of Benin who were in their penultimate and final year. The survey instrument was adopted from Zhang et al (2014) and Maresch et al (2016). A total of 360 copies of questionnaire were distributed while 277 copies were retrieved from the respondents representing a response rate of 76.9%. However, 273 questionnaires were fully completed and used for data analysis. This was made up of 151 responses (55.3%) from accounting and 122 responses (44.7%) from English and Literature. The gender distribution was made up of 29 % male and 71% female.

Table 1. Bio Data of Respondents

Categories	Accounting (N=151)		Arts (N= 122)		Full Sample (N= 273)	
	No	%	No	%	N	%
Gender:						
Male	47	31	32	26	79	29
Female	104	69	90	74	194	71
Age (Years)						
<20	22	15	42	38	64	24
21-25	123	81	52	47	175	67
26-30	6	4	4	3	10	4
>30	0	0	13	12	13	5
Faculty						
Mgt Sciences	151	55.3	-		151	55.3
Arts	-		122	44.7	122	44.7
Levels						
100	8	5	5	4	13	5
200	-	0	4	3	4	1
300	77	51	74	61	151	55
400	66	44	39	32	105	39
Marital Status						
Single	134	89	95	81	229	85
Married	-	-	0	0	-	
Separated	-	-	13	11	13	5
Divorced	17	11	10	8	27	10
Tribe						
Hausa	8	5	27	24	35	13
Yoruba	22	15	4	3	26	10
Ibo	51	34	36	32	87	33
Others	70	46	46	41	116	44
Prior Entrepreneurship Exposure						
Yes	77	52	49	40	126	46
No	74	49	73	60	147	54
Secondary Schools						
Technical	26	19	22	24	48	21
Commercial	11	8	6	6	17	7
Regular	102	73	65	70	167	72
Teacher training	0	0	0	0	0	0

Source: Field Survey (Sept, 2018)

Model Specification

Based on Zhang et al (2014), the model is specified as:

$$EI = f(ATT, SUBN, PBC, PEXPO, EE, TRIBE, EE* ATT, EE* SUBN, EE* PBC, Gender, Age)$$

This is written econometrically as :

$$EI = \alpha_0 + \alpha_1 TT + \alpha_2 SUBN + \alpha_3 PBC + \alpha_4 PEXPO + \alpha_5 EE + \alpha_6 TRIBE + \alpha_7 EE* ATT + \alpha_8 EE* SUBN + \alpha_9 EE* PBC + \alpha_{10} Gender + \alpha_{11} Age + E$$

Entrepreneurial intention (EI) was measured based on Zhang et al (2014) with (yes=1; and no = 2) question: “Do you think you will start a business in future?” Attitude (ATT) was based on Ajzen (1991) and measured with a 5 point, 4-item scale with Cronbach alpha of 87.7% and explained variance of 73.11% ; Subjective norms (SUBN) was measured based on opinions on respondent’s starting a business from family, friends and important persons to respondents with explained variance of 86.28% and Cronbach alpha of 91.5% and Perceived behavioural control (PBC) was measured using 8-item on 5- point scale with a Cronbach alpha of 64.1% and cumulative explained variance of 72.19%.

Entrepreneurial education (EE) was measured with the number of entrepreneurial courses each student had taken (Maresch et al, 2016). Other independent variables include prior entrepreneurial exposure (PEXPO) which was measured as: yes =1; No = 2 and TRIBE of students which proxy the three major tribes as 1 and other tribes as 0 . The control variables included age and gender. The method of analysis and test of hypotheses was the stepwise binary regression analysis was used to investigate the impact of all independent variables including EE on EI because the dependent variable takes two values (yes or no).The regression analyses were performed as follow: First the control variables of gender and age were entered, then the direct relationship of TPB and lastly the moderating variables for full sample of students.

Data Analysis

Most Interested Entrepreneurial Knowledge

The results of the analysis in Table 2 shows that both accounting and E&L students are mostly interested in the entrepreneurial knowledge in the areas of business plan, start-up business, finance sourcing and utilization, networking and technology innovation. Both category of students seem to consider the knowledge of business plan and start-up above finance. Hypothesis 1a of no significant difference is only supported for business plan.

Table 2. Entrepreneurship knowledge most interested

	Entrepreneurial knowledge	Accounting Mean	Rank	E&L Mean	Rank	Full Sample Mean	Rank	T-value Acct vs E & L
1	Start-up business	3.83	2	3.56	2	3.71	2	1.687*
2	Technology Innovation	3.29	5	2.85	5	3.09	5	2.743***
3	Finance: Sourcing and Utilization	3.69	3	3.18	3	3.46	3	3.494***
4	Regulation	3.15	6	2.63	6	2.94	6	3.423***
5	Networking	3.66	4	3.01	4	3.38	4	3.987***
6	Business Plan	3.99	1	3.75	1	3.89	1	1.728

Source: Field Survey (Sept2018)

Note ***, **, * are significant at 1%,5% and 10% respectively.

Entrepreneurial and Intentions of Accounting and E &L Students

The results in Table 3 show that E & L students (with mean of 1.05) have more EI than accounting students (1.24).They also have a higher intention to becoming entrepreneur. This result supports the finding by Agbim, Oriarewo and Owocho (2013) that Management Sciences graduates have less EI than Arts and other graduates but fail to confirm the findings of Marin and Kucer (2016) that business students have higher entrepreneurial intention than engineering and health students. Besides, E& L students also have greater intention to become entrepreneurs like most of the accounting students after graduation. Although accounting students have more EE with a mean of 1.52 compared to English and Literature students with a mean of 1.19, the E&L students seem to have more PEXPO than accounting students (1.51 vs 1.49).The more EE but less EI of accounting student agree with Kuckertz and Wagner (2010) who argued that more education on business matters and social identity theory may cause reduced impact of TPB on EI and a weakening of EI for business students.

Table 3. Entrepreneurial Intention of Accounting & E & L Students

		Acct Mean	E&L Mean	Full Sample mean	T-value (Acct v E & L)
1	Would you start a business? Yes =1 No = 2	1.24	1.05	1.13	2.669***
2	When would you start? After work = 1 Before graduation =2 While a graduate =3 Drop out to start one =4	2.16	2.58	2.34	-0.107
3	Thought of being an entrepreneur With intention = 1 No intention = 2 Never thought = 3	1.27	1.14	1.12	1.437
4	Key influence on entrepreneurial interest Family member entrepreneur =1 High profile entrepreneurs =2 Friends who started business= 3 Media coverage=4 Lecturer/teacher who taught me = 5 Others =6	2.07	2.36	2.177	-2.749***

Source: Field Survey (Sept2018)

Note ***, **, * significant at 1%,5% and 10% respectively

Determinants of Entrepreneurial Intentions

Table 4 on the factors affecting entrepreneurial intention shows many significant differences between accounting and E & L students with regard to ATT, SUBN and PBC. Specifically, E& L students possess higher attitudes except in one aspect “being an entrepreneur would bring me great satisfaction”. There are also significant differences between accounting and E& L students regarding attitude. The means for subjective norms of accounting students is greater than the means for E & L students. This indicates that the parents and family members, friends and other students and other significant persons of accounting students/ graduates will react more if they decided to become entrepreneur. The low value of subjective norms for E & L students also supports the findings of Ebewo et al (2017) that subjective norm was not a significant predictor for Arts students. The PBC means show that E&L students tend to be less controlled and or determined by powerful others or people. They are also able to protect their personal interests than accounting students.

Table 4. Factors affecting Entrepreneurial Intention

		PCA	Full Sample		Accounting		E & L		T- value
		FL	Mean	SD	Mean	SD	Mean	SD	
A.	Attitude Cronbach alpha = 87.7 % EV : 73.1%				3.72	1.41	3.77	1.23	0.322
1.	Being an entrepreneur suggest more advantage than disadvantage to me	0.91	4.02	1.32	3.89	1.44	4.18	1.12	1.741*
2.	A career in entrepreneurship is attractive to me	0.86	3.75	1.19	3.60	1.25	3.94	1.09	2.305**
3.	If I had the opportunity and resources I would become an entrepreneur	0.86	4.09	1.21	3.96	1.40	4.25	0.89	1.961**
4.	Being an entrepreneur would bring me great satisfaction	0.80	3.93	1.15	4.06	1.20	3.74	1.07	2.173**
B.	Subjective Norms Cronbach's Alpha= 91.5 % EV:86.3%				3.85	1.15	2.79	1.31	7.015***
1.	If I become an entrepreneur, ----- would react								

a.	Parents and other family members	0.92	3.42	1.34	3.97	1.03	2.76	1.36	8.03***
b.	Friends and other students	0.94	3.62	1.10	4.06	0.80	3.07	1.19	8.01***
c.	Other persons important to me	0.93	3.65	1.09	4.07	0.85	3.16	1.13	7.218 ***
C	Perceived Behavioural Control Cronbach's Alpha = 64.1 % EV: 72.19%				2.89	0.87	2.55	0.85	3.141***
1.	When I get what I want, it is usually because I am lucky	0.57	2.64	1.50	3.09	1.55	2.16	1.24	5.836***
2.	I have often found out that what I would be, will be	0.56	3.18	1.43	3.24	1.46	3.11	1.40	0.706
3.	It is not always wise for me to plan too far ahead because many things turn out to be a matter of good or bad fortune	0.62	2.29	1.42	2.13	1.44	2.50	1.37	2.089**
4.	My life is chiefly controlled by powerful others	0.93	2.12	1.26	2.16	1.38	2.06	1.11	0.620
5.	I feel like what happen in my life is mostly determined by powerful people	0.89	2.11	1.39	2.15	1.57	2.05	1.12	0.533
6.	In order to make my plans work, I am sure that they fit with the desire of people, who have power over me	0.98	2.39	1.41	2.52	1.47	2.22	1.32	1.718*
7.	I am usually able to protect my personal interests	0.74	4.07	1.09	3.92	1.24	4.27	0.83	2.620***
8.	I pretty much determine what will happen in my life	0.76	3.92	1.25	4.18	1.13	3.72	1.36	2.278**
	Entrepreneurial Education		1.38	0.63	1.52	0.69	1.19	0.49	4.333 ***
	Prior Entrepreneurial Exposure		1.50	0.50	1.49	0.50	1.51	0.50	0.231
	Entrepreneurial Intention- will you start a business?		1.13	0.45	1.24	0.77	1.05	0.23	2.669***
	Thought of being an entrepreneur		1.12		1.27		1.14		1.437

Source: Computed from Field Survey (Sept, 2018) FL = Factor Loading Note ***, **, * significant at 1%, 5% and 10% respectively
EV = Explained Variance

Descriptive Statistics and Correlation Matrix

The results of the correlation analysis in Table 5 revealed that only PEXPO and EEPEXPO had positive and significant correlation with EI. And while Gender, EE, SUBN EESUBN and EEPBC had positive but non-significant relationship with EI, age and the moderation of EE with ATT has significant negative relationship with EI.

Table 5. Descriptive statistics and correlation analysis

		Mean	Std	1	2	3	4	5	6	7	8	9	10	11	12
1	EI	1.13	0.455	1.000											
2	ATT	3.74	1.33	-0.054	1.000										
3	SUBN	3.38	1.33	0.047	0.591***	1.000									
4	PBC	2.74	0.88	-0.068	0.181***	0.313***	1.000								
5	EE	1.38	0.63	0.096	-0.001	0.146**	0.123**	1.000							
6	PEXPO	1.50	0.50	0.124*	-0.253***	-0.176***	-0.082	0.069	1.000						
7	Gender	1.71	0.45	0.034	0.090	0.080	-0.205**	-0.047	0.091	1.000					
8	Age	1.89	0.69	-0.137**	-0.140**	-0.039	-0.071	0.164**	0.090	0.055	1.000				
9	EEATT	5.07	3.18	-0.232***	0.595***	0.438***	0.160**	0.772**	-0.998	0.011	-0.024	1.000			

10	EESUBN	4.66	3.19	0.068	0.355***	0.640***	0.220** *	0.806* **	-0.054	-0.011	-0.056	0.855* **	1.000		
11	EEPBC	3.60	2.45	0.055	0.140***	0.287***	0.597** *	0.763* **	0.007	-0.121**	-0.003	0.641* **	0.714 ***	1.000	
12	EEPEXPO	1.89	2.45	0.150***	-0.111*	0.013	0.059	0.806* **	0.547* **	-0.025	0.008	0.544* **	0.590 ***	0.614 ***	1.000

Regression Analyses and Discussion of Results

Table 6. Results of the moderated Binary Logit Regression (Full sample)

EI	Model 1	Model 2	Model 3	Model 4	Model 5	Model 6	Model 7
Constant	-0.538	5.094 **	11.512	4.502	0.079	8.484	-2.652
Gender	0.063	0.460	1.361	-2.411	-3.328	-3.308*	-2.802
Age	-0.834**	-2.611***	-8.584***	-5.361 ***	-6.278**	-4.794**	-8.072**
ATT		-2.289***	-4.123***	-2.854***	-1.061**	-2.648***	-3.839***
SUBN		0.954***	0.961***	1.167**	0.968**	1.148**	1.145**
PBC		0.119	0.926	-0.447	-0.187	-0.396	3.435*
PEXPO			0.764	1.792	1.618	0.904	2.654*
EE			1.967**	1.718*	6.605**		10.310**
Tribe				1.859*	2.650**	1.099**	2.420**
EE*ATT					-1.734**		
EE*SUBN						-34.718	
EE*PBC							-2.822**
C& S- R ²	0.027	0.364	0.435	0.446	0.396	0.423	0.402
Nagel k-R ²	0.051	0.683	0.797	0.818	0.725	0.794	0.757
% Corr Class.	87.%	93.6%	94.8%	96.5%	94.5	95.1%	94.5%

Note: *, **, *** significant at 10%, 5% and 1% respectively.

The analysis of the results in Table 6 revealed that the R² values and the percentage of correctly classified cases indicated a good overall fit. The increase from model one to model four of R² and % correlation classified cases show that each model contributed to explaining EI. The results from binary regression revealed age has significant negative impact on EI in model 1 to model 7. This indicates that older students have lower degree of EI. This does not agree with Agbim et al (2013) that highest EI graduates were in the age bracket of 29 -31 years and Ernst & Young (2011) findings that half successful entrepreneurship start their business at the age of 20 - 29 years. Apart from model 6, gender is not significant indicating that female have higher degree of EI. The finding for gender supports the insignificant relation results of Marin et al (2016) for business students, as well as Mustapha and Selvaraju (2015) for accounting students. However, it contrasts the significant negative and positive results found on gender by Maresch et al (2016) for business students and Zhang et al (2014) respectively. Prior entrepreneurial exposure (PXPO) is only positively significant with EI except in model 7.

ATT is negative and significantly related to EI, rejecting H2a. We failed to find support of positive relationship with entrepreneurial intention for attitude just as prior studies such as Siu and Lo (2013) and Zhang et al (2015). According to the TPB, attitude is strongest determinant and explain more variation of intention than the others (Ajzen, 1991). The reason for the negative result may be due to the lack of entrepreneurial experience among the university students which might make it difficult for them to assess and understand the benefits and drawbacks of starting their business. Subjective norms (SUBN) is positive and significantly related with entrepreneurial intention in all the models, supporting H2b. This result also confirm the positive and significant results found by Zhang et al (2015). The result indicate that a positive and supportive encouragement from the student's social environment can have great impact on their

entrepreneurial intention. The perceived controlled behaviour (PBC) is insignificant except for model 7 where it is positive and significantly related to entrepreneurial intention. Thus, there is lack of support for H2c except for Model 7. Moreover, our finding partially support Muhammed et al (2015) that found that ATT, PBC and SUBN are significant predictors of EI. The different findings may be attributed to the sample of students surveyed and the data analysis.

EE is positive and significantly related to EI even after controlling for age, gender and other factors of TPB. Therefore, there is total support for H3, confirming the positive results found by Zhang et al (2014) and Maresch et al, (2016). The significant results of moderation of EE with TPB show negative and significant relation for ATT, negative and insignificant results for SUBN and negative and significant negative relation for PBC. Therefore, Hypotheses 4a, 4b and 4c are rejected. Our result fail to find support for attitude being a positive and major determinant of EI just like Siu and Lo (2013) and Zhang et al (2015).

Conclusion and recommendations

It can be concluded that entrepreneurial education has positive and significant impact on their entrepreneurial intention of Accounting and E & L students. On the three components of TPB, entrepreneurial attitude is negative, subjective norms was positive indicating a strong influence of peers, significant persons and family member. The finding on gender and age show females and younger students have higher EI and they are more willing to start their businesses.

Nevertheless, the findings have implications for educators and university management. The paper recommends that educators and University management should strengthen entrepreneurial education curriculum for accounting and E & L students to enable them recognize and exploit entrepreneurial opportunities. The education should be more focused and address the entrepreneurship knowledge and interests of the students as this could help to improve their attitude and self-efficacy towards entrepreneurial intentions while also helping to reduce the negative influence of the subjective norms. Moreover, the university needs to apply concrete entrepreneurship learning model to equip university students with meaningful knowledge that would encourage entrepreneurial spirit and ambition in them.

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