

Budget Constraints and Implementation of Entrepreneurship Education Programme in Tertiary Institutions in Cross River State, Nigeria.

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Abstract: *The researcher was motivated to find out the influence of budget constraints on implementation of entrepreneurship education programme in tertiary institutions in Cross River State, Nigeria. The study adopted the ex-post-facto design. Population of the study was 26,392 academic staff of University of Calabar, Calabar; Cross River University of Technology, Calabar; Collage of Health Technology, Calabar; Cross River State College of Education, Akamkpa; Institute of Technology & Management, Ugep; and Federal College of Education, Obudu and 500 academic staff were drawn as sample with the aid of Taro Yamene (1967) formular, proportionate and simple random techniques in all the institutions. Two research hypotheses were formulated to guide the study. The instrument for the study was “Budget Constraints and Implementation of Entrepreneurship Education Programme Questionnaire (BCIEEPQ)” designed in a-4 point modified Likert scale with 22 items. The instrument was validated by three experts: one from the Department of Educational Management, and two from Department of Educational Foundations of university of Calabar, Calabar and a reliability coefficient of .72 to .92 was obtained with the use of Cronbach Alpha Reliability Estimates. Simple Linear Regression was used to analyze the data at .05 level of significance. Findings of the study revealed that implementation of entrepreneurship education programme is significantly influence by virement ($p = .000$; $F = 39.628$) and bureaucratic bottlenecks ($p = .002$; $F = 2.515$). Based on the findings, it was recommended among others that tertiary institution’s budget should be strictly put into practice by the relevant authorities in order to ensure the implementation of entrepreneurship education programme.*

Keywords: Budget Constraints, Implementation, Entrepreneurship Education Programme.

Introduction

Governments worldwide have been under pressure to both cut fiscal expenditures and reduce joblessness, especially following the 2007-08 global financial crisis. At the same time, there has also been an increased focus on the need for governments to pursue inclusive growth, rather than merely focusing on macroeconomic indicators like Gross Domestic Product. These trends were reflected in the eighth United Nations Sustainable Development Goal (SDG), which called for promoting “inclusive and sustainable economic growth, employment, and decent work for all. Inclusive growth occurs when economic prosperity is long-term, sustainable, and reaches a broad spectrum of a population. Here, economic growth is viewed as successful when it is diversified across sectors, inclusive of various groups in the labour force, attributable to productive employment (Momani,2017).

Additionally, entrepreneurship education is identified as a mechanism for achieving stable income flows and increased profits for vulnerable populations (Karlan & Valdivia 2011). Hence, there is a growing interest in the role that entrepreneurship education can play as a catalyst to achieve economic and social development objectives, including growth, innovation, employment, and equity. Entrepreneurship can manifest within an economy in a number of ways, and it includes both formal and informal economic activities for the purposes of creating wealth. In turn, entrepreneurship can contribute to economic development through high-growth enterprises or, as in the case of necessity-driven entrepreneurship, through enterprises that can serve as an important source of income and employment for vulnerable populations. The variety of potential beneficial spill-overs of inclusive entrepreneurship education in turn focuses attention on interventions that stimulate individuals’ decisions to become and succeed as entrepreneurs. A current focus of inclusive entrepreneurship education promotion is the role of mindsets and skills in enabling individuals to both recognize and capitalize on entrepreneurial opportunities. Several of these mindsets, types of knowledge, and skills can be learned in educational institutions and training programs firmly within the broader discussions around entrepreneurship promotion (Valerio, Parton & Robb, 2014).

Entrepreneurship education is one of the most important drivers of job creation and economic growth, and is crucial for the development of a vibrant formal small- and medium-sized (SME) business sector. It enhances productivity growth and can also help find practical business solutions to social and environmental challenges, including poverty and climate change. Despite its importance, entrepreneurship education is not always actively encouraged in all developing countries through dedicated policy

initiatives. Both economic theory and practice demonstrate that entrepreneurship education generates social gains beyond private gains. (United Nations Conference on Trade & Development, 2012).

Unachukwu (2009) maintained that entrepreneurship education laid emphasis on economics and conglomerate disciplines such as management, marketing and finance with links to psychology, sociology, and teacher education as well as business education. It equips and develops people to be responsible and enterprising individuals capable of deep entrepreneurial philosophy that contribute to economic and sustainable development. It focuses on expertise that is needed and used to conceive and commercialise business opportunities. Nigeria especially in the face of the global economic crisis and its energy crisis requires graduates who will be job “creators” and not job “seekers”.

Valerio, Parton and Robb (2014) stated that entrepreneurship education is recognized as an established field of study, growing in parallel with the interest of policymakers and students. Taken as a whole, entrepreneurship education represents both academic education and formal training interventions that share the broad objective of providing individuals with the entrepreneurial mindsets and skills to support participation and performance in a range of entrepreneurial activities. Entrepreneurship education encompasses a heterogeneous array of interventions, including formal academic education programs as well as stand-alone training programmes. Both of these may aim to stimulate entrepreneurship as well as support individuals and enterprises already engaged in entrepreneurial activities. Entrepreneurship education beneficiaries include both potential and practicing entrepreneurs who are traditional students enrolled in degree programmes, early school leavers, adult learners, individuals with doctoral degrees, minority groups, women, and rural as well as urban populations.

Penaluna (2018) opined that Entrepreneurship Education is designed to prepare students for jobs that don't yet exist, using technologies that have not yet been invented, and spotting and solving problems that we have yet to define clearly. To face this challenge, we need to develop students and graduates who are enterprising, flexible and innovative. Students should be able to identify and respond to opportunities using their ideas, knowledge, skills and confidence to create interventions that will address the challenges they meet. In this context, defining the goal as either enterprise or entrepreneurship is helpful, especially when it comes to assessing and evaluating learner performance.

Valerio, Parton and Robb (2014) entrepreneurship education represents academic education or formal training interventions that share the broad objective of providing individuals with the entrepreneurial mindsets and skills to support participation and performance in a range of entrepreneurial activities. represents academic education or formal training interventions that share the broad objective of providing individuals with the entrepreneurial mindsets and skills to support participation and performance in a range of entrepreneurial activities.

Klapper and Richmond (2009) underscore the importance of entrepreneurship in contributing to economic development through the growth of enterprises. These enterprises can generate employment, spill-overs, and structural economic change.

Common entrepreneurship education mindsets and skills include socio-emotional skills like self- confidence, leadership, creativity, risk propensity, motivation, resilience, and self-efficacy (Cloete and Ballard 2011) and the general business knowledge and skills needed for opening and managing a business, like accounting, marketing, risk assessment, and resource mobilization (Bjorvatn & Tungodden, 2010).

Penaluna (2018) further stressed that entrepreneurship education encompassed three levels of learning such as Learning-about, learning-for and learning-through: knowledge acquisition through the study of the topic is learning-about; a more practical goal, such as, learning how to be more entrepreneurial is learning-for while learning-through the practical application of entrepreneurial activity requires the development of enhanced reflection skills and relates to practical activities, such as start-ups, Venture Creation Programmes and incubators or accelerators.

In the implementation of entrepreneurship education in tertiary institutions, failure may be catastrophic if funds are not properly managed. This may be held back by budget constraints which manifest in form of virement and bureaucratic bottlenecks.

Virement is the authority acquired from funds providers e.g. University Vice Chancellor to transfer money from one vote head to another one (Okumbe, 2007). If the rules of budget line are strictly adhered to, some fund may remain lying in account unused until the budgeted project is completed to avoid its abandonment (Opiyo, 2014).

Bela-Bela Local Municipality (2016) viewed Virement as the process of transferring budgeted funds from one-line item number to another, with the recommendation of the relevant Manager to the Chief Financial Officer or delegated finance officials, to enable the Budget Office to effect the adjustments. During these adjustments, the main budget sub-head which the fund is vired is negatively affected as its project will either be abandoned or executed haphazardly.

Jones (2010) suggested that the key points to note on virement are twofold; the overall budget is adhered to; it is a surplus, which is being used to make up for deficiency elsewhere the transfer is authorized. The authorization to vire may be built into the budget by the government, funding agency or governing body. Regrettably, virement is made when the budgeted project has not been completed and this may affect its execution.

StarryGold Academy (n.d) affirmed that virement warrant is issued when, as a result of unforeseen circumstances during the time the annual estimates being approved, an additional provision is required under a particular sub-head. Under this situation,

the original sub-head will be affected. The Government at all level has recognized that budget virement characterized by weak budget management and implementation capacity at the university level is one of the main barriers to achieving access, equity and quality in entrepreneurship education (Ministry of Education, 2005).

Alornyeku (2011) viewed bureaucracy as a form of formal administration with the characteristics of division of labour, rules and regulation, hierarchy of authority, impersonality of social relationships and technical competence. The essence of bureaucracy is the coordination of organizational activities for effective, efficient and economical provision of services.

Max Weber refers to bureaucracy as the ideal and rational type of administration useful for achievement of positive results. He however notes the dysfunctions of bureaucracy due to excessive application of its guiding principles by office holders. Indeed, excessive bureaucracy negatively impacts on inclusive entrepreneurship education with attendant effect on social and economic development especially in poor countries (Alornyeku, 2011).

Merton (1957) in Alornyeku (2011) deplored that too much bureaucracy makes public organisations more stiff, narcissistic, less able to achieve their core missions, and less responsive to service users. It is characterized by red-tapism, excessive paper work, fear of innovation, poor customer service, duplication of working procedures, strict adherence to procedures, weak management practices and low morale.

According to Private Enterprise Foundation (2008) reported that, government payments go through as many as 13 steps at the minimum, involving several different officials acting in different capacities. Payment procedures tend to be rather unintelligible, non-transparent, unpredictable, cumbersome and full of excessive delays. Excessive bureaucratic practices; are seen in the following: delay in implementation of inclusive entrepreneurship education; abandonment of service half stream; and provision of inadequate, incorrect and inefficient service;

Luca (2016) carried out a study on ‘‘Do bureaucracies enhance or constrain policy effectiveness? Evidence from Turkey’s central management of public investment’’ the investigation aimed at providing a comprehensive exploration of how economic bureaucracy’s characteristics contributed to sound investment management. The analysis draws on in-depth elite interviews. The results suggest that the existence of a capable and authoritative organization directing the project cycle has positively contributed to the technical management of investments. Empirical evidence also indicated that this organization is insufficiently shielded concerning government; its ability to implement sound policies is therefore dependent on the political context. Nevertheless, the analysis also uncovers significant resistance of the bureaucrats against measures which would increase bureaucratic efficiency and transparency. Overall, the findings suggest that bureaucratic autonomy and accountability play an equally relevant role in determining policy effectiveness.

Dziany (2011) study attempted to find out the bureaucratic effect of policy implementation within the Ghana Audit Service, Ashanti Region. 76 structured questionnaires were administered to staff of different ranks in Ghana Audit Service (GAS), Kumasi Office. The questionnaires were analyzed using Statistical Package of Social Scientist (SPSS), where relationships between variables were established. The results from the study show that there are various policies such as performance appraisal policy, Computer Assisted Audit Techniques and Risk based Audit approach policy etc. within the Ghana Audit Service. However, implementation is poor and affected by bureaucracy, dissemination of information and lack of logistical supports. Most of these policies are formulated from the GAS Headquarters in Accra and rolled to the regional and district offices. Though GAS has means of evaluating and monitoring policies, these structures are less effective resulting in poor implementation of policies. It was recommended among others that further research on effectiveness of policy evaluation mechanism and how to remove bureaucratic bottlenecks within GAS be carried out.

Ike (2018) lamented that today, bureaucracy has attained negative or derogatory undertones such as waste, inefficiency, delays, red-tapism, alienation of highly trained professionals, undue emphasis on procedural matters and creation of a certain resistance to change, distortion of the professional - client relationship with a resultant tendency to treat the public service in a formal impersonal manner. The bottlenecks associated with service delivery have made bureaucracy very unpopular to the people, because excessive bureaucracy inhibits productivity and contributes to inordinate implementation of government policy.

Purpose of the study

The purpose of the study was to find out the influence of budget constraints on implementation of inclusive entrepreneurship education programme in tertiary institutions in Cross River State, Nigeria. The specific purpose of the study was to find out the;

1. influence of budget virement on implementation of entrepreneurship education programme in tertiary institutions in Cross River State, Nigeria.
2. influence of bureaucratic bottlenecks on implementation of entrepreneurship education programme in tertiary institutions in Cross River State, Nigeria.

Statement of Hypotheses

The following hypotheses were formulated to guide the study:

- i. Virement does not significantly influence implementation of entrepreneurship education programme in tertiary institutions in Cross River State, Nigeria.

- ii. There is no significant influence of bureaucratic bottlenecks on implementation of entrepreneurship education programme in tertiary institutions in Cross River State, Nigeria.

Methodology

The research design adopted was ex-post facto design. Isangedighi, Joshua, Asim and Ekuri (2004) asserted that ex-post facto research fundamentally studies events after they have occurred. In this study, the ex-post-facto design was appropriate because the manipulation of such variables such as virement and bureaucratic bottlenecks were not possible in the course of this study. They have already interacted to produce the level of entrepreneurship education programme that the researcher only measured or observed.

Population of the study include all academic staff of University of Calabar, Calabar; Cross River University of Technology, Calabar; Collage of Health Technology, Calabar; Cross River State College of Education, Akamkpa; Institute of Technology & Management, Ugep; and Federal College of Education, Obudu. Data obtained from the Directorates of Academic Planning of these institutions as at 7th June, 2019 showed that there are 26,392 academic staff, and 500 academic staff were drawn as sample with the aid of Taro Yamene (1967) formular, proportionate and simple random techniques in all the institutions.

Budget constraints and Implementation of Entrepreneurship Education Programme (BCIEEP) was the instrument for the study. The instrument was designed with the items built on a four-point modified Likert type rating scale of Strongly Agree (SA), Agree (A), Disagree (D) and Strongly Disagree (SD). The questionnaire comprised sections A and B which focused on respondents' demographic variables (4 items) and 18 items (6 items each) on virement, bureaucratic bottlenecks and entrepreneurship education Programme respectively.

The instrument was validated by three experts: one from the Department of Educational Management, and two from Department of Educational Foundations of university of Calabar, Calabar. A reliability coefficient of .75 to .92 was obtained using Cronbach Alpha Reliability Estimate. The data obtained from the field were analyzed using simple linear regression with the help of statistical package for social sciences (SPSS) version 20.

Results

Hypothesis one

Virement does not significantly influence implementation of entrepreneurship education programme in tertiary institutions in Cross River State, Nigeria. To test this hypothesis, simple linear regression was carried out. The results are presented in Table 1.

Table 1: Regression analysis of influence of virement on implementation of entrepreneurship education programme in tertiary institutions in Cross River State, Nigeria

R = .271 R ² = .074		Adjusted R ² = .072 Standard error = 2.20917			
Source of variation	Sum of squares	Df	Mean square	f-value	p-value
Regression	193.400	1	193.400	39.628*	.000
Residual	2430.448	498	4.880		
Total	2623.848	499			
Predictor variation	Unstandardized coefficient		Standardized coefficient	t-value	p-value
	B	Std error			
Constant	14.171	.687		20.619*	.010
Virement	.260	.041	.271	6.295*	.000

*Significant at .05 level, P < .05

The results in Table 1 show that an R-value of .271 was obtained giving an R-square value of .074. This means that about 7.4% of the total variation in the implementation of entrepreneurship education programme is explained by the variation in virement. The P-value (.000) associated with the F-value (39.628) is less than .05. Hence, the null hypothesis was rejected. This implies that Virement significantly influence implementation of entrepreneurship education programme in tertiary institutions in Cross River State. The P-values (.010, .000) associated with the computed t-values (20.619, 6.295) for the regression constant and virement respectively are less than .05. This means that both the regression constant and virement make significant positive contributions to the prediction of the level of implementation of entrepreneurship education programme in tertiary institutions in Cross River State. The coefficient .260 and .271 for B and Beta respectively means that virement has a low positive influence on implementation of entrepreneurship education programme in tertiary institutions in Cross River State, Nigeria.

Hypothesis two

There is no significant influence of bureaucratic bottlenecks on implementation of entrepreneurship education programme in tertiary institutions in Cross River State, Nigeria. To test this hypothesis, simple linear regression was carried out. The results are presented in Table 2.

Table 2: Regression analysis of influence of bureaucratic bottlenecks on implementation of entrepreneurship education programme in tertiary institutions in Cross River State, Nigeria

R = .267 R ² = .071		Adjusted R ² = .642 Standard error = 2.28961			
Source of variation	Sum of squares	Df	Mean square	f-value	p-value
Regression	13.183	1	13.183	2.515*	.002
Residual	2610.665	498	5.242		
Total	2623.848	499			
Predictor variation	Unstandardized coefficient		Standardized coefficient	t-value	p-value
	B	std error			
Constant	17.355	.699		24.829*	.000
bureaucratic bottlenecks	.252	.041	.267	1.586*	.002

*Significant at .05 level, $P < .05$

The results in Table 2 show that an R-value of .267 was obtained giving an R-square value of .071. This means that about 7.1% of the total variation in the implementation of entrepreneurship education programme is explained by variation in bureaucratic bottlenecks. The P-value (.002) associated with the F-value (2.515) is less than .05. Hence, the null hypothesis was rejected. This means that there is significant influence of bureaucratic bottlenecks on implementation of entrepreneurship education programme in tertiary institutions in Cross River State. The P-values (.000, .002) associated with the computed t-values (24.829, 1.586) for the regression constant and bureaucratic bottlenecks respectively are less than .05. This implies that both the regression constant and bureaucratic bottlenecks make significant positive contributions to the prediction of the level of implementation of entrepreneurship education programme for in in tertiary institutions in Cross River State. The coefficient .252 and .267 for B and Beta respectively means that bureaucratic bottlenecks has a low positive influence on implementation of entrepreneurship education programme in tertiary institutions in Cross River State, Nigeria.

Discussion of findings

The results of hypothesis one revealed that virement significantly influence implementation of entrepreneurship education programme in tertiary institutions in Cross River State as the P-value (.000) associated with the F-value (39.628) is less .05. This study is in line with Bela-Bela Local Municipality (2016) who revealed that during budget adjustments, the main budget sub-head which the fund is vired is negatively affected as its project will either be abandoned or executed haphazardly. Opiyo (2014) collaborated that if the rules of budget line are strictly adhered to, some fund may remain lying in account unused until the budgeted project is completed to avoid its abandonment.

Jones (2010) suggested that the key points to note on virement are twofold; the overall budget is adhered to; it is a surplus, which is being used to make up for deficiency elsewhere the transfer is authorized. The authorization to vire may be built into the budget by the government funding agency or governing body. Regrettably, virement is made when the budgeted project has not been completed and this may affect its execution.

StarryGold Academy (n.d) affirmed that virement warrant is issued when, as a result of unforeseen circumstances during the time the annual estimates being approved, an additional provision is required under a particular sub-head. Under this situation, the original sub-head will be affected. Ministry of Education (2005) stated that the Government at all level has recognized that budget virement characterized by weak budget management and implementation capacity at the university level is one of the main barriers to achieving access, equity and quality in entrepreneurship education.

The results of hypothesis two showed that there is significant influence of bureaucratic bottlenecks on implementation of entrepreneurship education programme in tertiary institutions in Cross River State as the P-value (.002) associated with the F-value (2.515) is less .05. Alornyeku (2011) who affirmed that indeed, excessive bureaucracy negatively impacts on entrepreneurship education programme with attendant effect on social and economic development especially in poor countries. Merton (1957) in Alornyeku (2011) deplored that too much bureaucracy makes public organisations more stiff, narcissistic, less able to achieve their core missions, and less responsive to service users as it is characterized by red-tapism, excessive paper work, fear of innovation, poor customer service, duplication of working procedures, strict adherence to procedures, weak management practices and low morale.

The findings aligned with Private Enterprise Foundation (2008) which reported that, government payments go through as many as 13 steps at the minimum, involving several different officials acting in different capacities. Payment procedures tend to be rather unintelligible, non-transparent, unpredictable, cumbersome and full of excessive delays. Excessive bureaucratic practices; are seen in the following: delay in implementation of entrepreneurship education; abandonment of service half stream; and provision of inadequate, incorrect and inefficient service.

This agreed with Luca (2016) whose findings suggested that bureaucratic autonomy and accountability play an equally relevant role in determining policy effectiveness. Dziany (2011) study on the bureaucratic effect of policy implementation within the Ghana Audit Service, Ashanti Region also showed that implementation is poor and affected by bureaucracy, dissemination of information and lack of logistical supports.

Ike (2018) lamented that today, bureaucracy has attained negative or derogatory undertones such as waste, inefficiency, delays, red-tapism, alienation of highly trained professionals, undue emphasis on procedural matters and creation of a certain resistance to change, distortion of the professional - client relationship with a resultant tendency to treat the public service in a formal impersonal manner.

Conclusion

The findings of this study have shown that implementation of entrepreneurship education programme in tertiary institutions in Cross River State, Nigeria is significantly affected by virement and bureaucratic bottlenecks.

Recommendations

Based on the conclusion, it was recommended that:

1. Tertiary institution's budget should be strictly put into practice by the relevant authorities in order to ensure the implementation of entrepreneurship education programme.
2. Excessive bureaucracy should be avoided in order to enhance the implementation of entrepreneurship education programme on schedule.

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