



**ARCHITECTURE, TOURISM AND ACCOUNTING ISSUES
TOWARDS SUSTAINABLE ENTREPRENEURSHIP DEVELOPMENT
IN GOMBE STATE: An Interdisciplinary Review**

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Abstract

The quest for the introduction of Entrepreneurship Education Development (EED) in the tertiary schools' curriculum have led to a revival on the rate of unemployed youths and also that of Architecture, Tourism and Accounting practices. The professional practice of Architecture, Tourism and Accounting in actualizing various current National Development issues can never be over emphasized. In response to many challenges of National Development in the government national programmes such as National Directorate of Employment (NDE), Technology Incubation Programme (TIP), New Partnership For African Development (NEPAD), National Poverty Eradication Programme (NAPEP), Millennium Development Goals (MDG), Sustainable Development Goals (SDG) and Entrepreneurship Education Development (EED), etc with their issues, challenges, shortcomings and advantages. This review work exhibits the potentials of Architecture, Tourism and Accounting as an entrepreneur. It was suggested that government, private and public entities would identify those Architecture, Tourism and Accounting impacts raised in the paper and put them into use with global best practices for a developed Nigeria.

Keywords: *Architect, Education, Entrepreneur, Development and Government*

Introduction

Entrepreneurship means building something of recognized value around perceived opportunities. It is a fact that most of the world's energy resources are produced used by buildings and construction industry which as a result, constitute problems of global warming, pollution, depletion of the ozone layer, waste issues, and climate changes, etc. To save our planet of these problems is going back to the basis; a technology in green architecture to achieve a sustainable development in construction and solutions.

Architecture is the art, science and even the technology involved in the design, construction, supervision and maintenance of related facilities. Tourism is a business for travelling for the purpose of relaxation, religious, spiritual, academic, etc. The WTO define sustainable tourism development as follows (www.world-tourism.org): "Sustainable tourism development meets the needs of present tourists and host regions while protecting and enhancing opportunities for the future. It is envisaged as leading to management of all resources in such a way that economic, social and aesthetic needs can be fulfilled while maintaining cultural integrity, essential ecological processes, biological diversity and life support systems. While accounting deals with the..... Such entrepreneurship options in Architecture, Tourism and Accounting are the fundamental steps towards reducing the agents/factors that could lead to global and national economic recession. It is a common knowledge that global economic recession is becoming more severe universally and also, national economic recession poses very big risk to Nigerians. As a result of the above, present concerns for the introduction of Entrepreneurship Education Development (EED) in the tertiary schools' curriculum have led to a revival on the rate of unemployed youths and also that of sustainable construction practices and solutions.

The professional practice of the Architecture, Tourism and Accounting team members in actualizing various current National Development issues can never be over emphasized. In response to many challenges of National Development in the government national programmes such as National Directorate of Employment (NDE), Technology Incubation Programme (TIP), New Partnership For African Development (NEPAD), National Poverty Eradication Programme (NAPEP), Millennium Development Goals (MDG), Sustainable Development Goals (SDG) and Entrepreneurship Education Development

(EED), etc. This review work therefore exhibits the potentials of construction workers (skilled and unskilled) as an entrepreneur in Gombe state.

As a result of the above, construction detail as a tool implies the architectural drawing that gives accurate information about a special area of interest with emphasis to construction methods, materials and finishes using a larger scale. Therefore, in the analysis and evaluation of buildings, special considerations should be taken in terms of space, scale/size function and planning. The complex construction industry is a building and transforming industry where different professionals including architects use different materials, equipment, tools and ideas, coming together at different stages to form a unit whole (Olaoti, Osunkunle, & Nasiru, 2011).

Hence, transformation does not come accidentally, but requires deliberate effort. To change from a failure to a successful person calls for performance of some activities that will facilitate the actualization of such dreams, transformation from Architecture, Tourism and Accounting to entrepreneurship calls for practical action and go beyond mere expression or verbal pronouncement, but requires a number of tasks to be performed. Looking critically at all the above in the construction industry, the performing effort of the architect in design and the builder who build it are directed towards same aim (goal) through different objectives (how to achieve it) i.e. creation of something which serve the purpose for which it is build in a satisfactory manner. Therefore, all the ideas discussed above are purposeful in promoting sustainability in Gombe state entrepreneurship in Architecture, Tourism and Accounting processes and procedures.

OBJECTIVES

The objectives of this paper are:

1. To identify strategies that can bring about more entrepreneurship in Architecture, Tourism and Accounting to perform optimally with other issues in Gombe state Sustainable Entrepreneurship Development.
2. To determine sustainable entrepreneurship in Architecture, Tourism and Accounting delivery processes in Gombe state.
3. To achieve a resources management for ensuring the most effective, productive, compassionate, result-oriented and efficient use of money, men, materials and machinery in Gombe state.

4. To put in place adequate working framework towards a conducive environment for strategic Architecture, Tourism and Accounting resources management to function effectively and efficiently in Gombe state.

STATEMENT OF THE PROBLEM

Presently in developing countries like Nigeria, entrepreneurship vis-a-vis Architecture, Tourism and Accounting are still a very big problematic issue that accounts for a high proportion of concerns; but if well harnessed, these will provide a lasting solution to epileptic construction labour supply chain and high dependence on oil that have polluted our environment and render our health conditions. In this study therefore, our focus is in the alternative use of construction and entrepreneurship to achieve sustainable development solutions in Gombe state towards ending and eradication of poverty and hunger.

LITERATURE REVIEW

Resources management is human needs. Without proper resources management, positive decision making would be subjective. Strategic management of resources is central to all physical, social and economic growth through the aid of technology. Technology helps to overcome the barriers - time, cost and distance - associated with these needs. In the 21st Century, strategic management of resources in the society is about using knowledge to make a difference. The global knowledge of these numerous resources depends on the purposeful and sustainable exploitation of knowledge by all sectors. In particular, resources advances enable Nigeria to drive inclusive national development and growth by tapping into the benefits derivable from the exploitation and deployment of proper management practices. As a result, all our resources drive the development in all sectors by addressing needs that include poverty eradication, improved healthcare, wealth creation, job creation and education (Anger, 2010).

Importance of entrepreneurship on Architecture, Tourism and Accounting implies that incidence of entrepreneurship has become the key driver of sustainable construction in many economies of the world. If we harness the potentials of these entrepreneurship options, our world will be better to live in. More also, more people will have access to employment; if we have such

empowerment in one part of the country, the other job resources can be made available in another part which will complement each other and as a result reduce the dependency on oil.

At national and regional levels, adequate modern energy leads to stable economic development, promotion of trade, and enhancement of participation in global markets, besides the added benefits of better social and economic linkages (National Technical Working Group on Energy Sector (2009). As the very basis of development, energy use is closely related to the level of productivity in the industry, commerce, agriculture and even in office activities.

THE STUDY AREA

Gombe is the metropolitan area of Gombe State, “Jewel in the savannah”, Nigeria. The state was created out of Bauchi state on 1st October, 1996 and comprises of eleven local government areas. Gombe is located between latitude 10°34' and 12°19'N. It lies within the northeast region of Nigeria and occupies a total land area of about 20, 265 km². The metropolis has an estimated population of 42, 6053 (FRN 2007). The state is characterized with indigenous construction companies (AYU, LUBEL, QS & GS, Tinka Point, SST and Ashela Nig. Ltd.) and multinational construction companies (TRIACTA, CGC, CCE, AG Ferrero, Bidro and Builders Nig. Ltd.) that engage sons and daughters of the state in Architecture, Tourism and Accounting for light, medium and heavy entrepreneurship development.

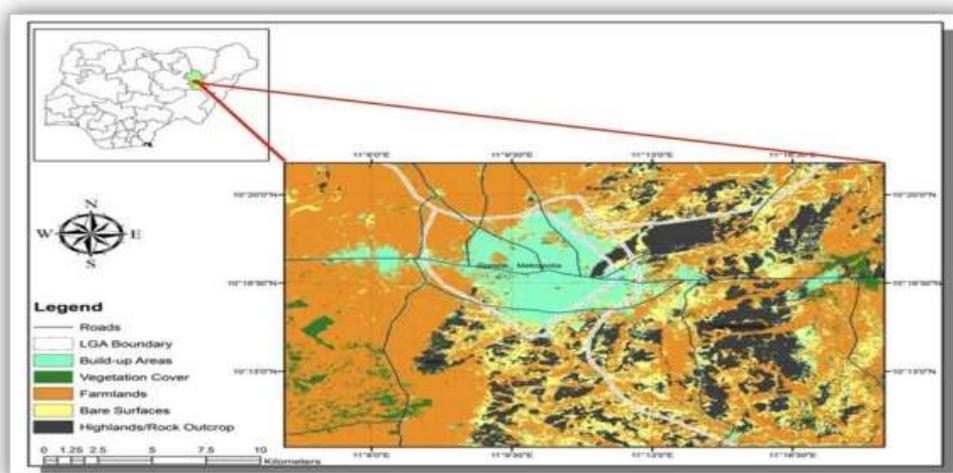


Figure 1.0: Map of Gombe showing the study area

Source: Adopted from B.L Gadiga, (2015)

THEORETICAL FRAME WORK

The theoretical frame work model according to Chinyere (2010) is a set and map of ideas and concepts, and the interrelationships between the ideas. It therefore intends to provide a mechanism for capturing all the important aspects entrepreneurship with Architecture, Tourism and Accounting. It also provides a platform for ensuring that adequate and necessary strategy for assessing relevant and appropriate policies/programmes that can be used at different stages of project life cycle such as pre-construction, construction and post-construction are met. As a result of the above, this work adopts the issues and criteria of sustainability in economics, environment and society by Shah (2007) as symbolized in **Fig 2.0**:

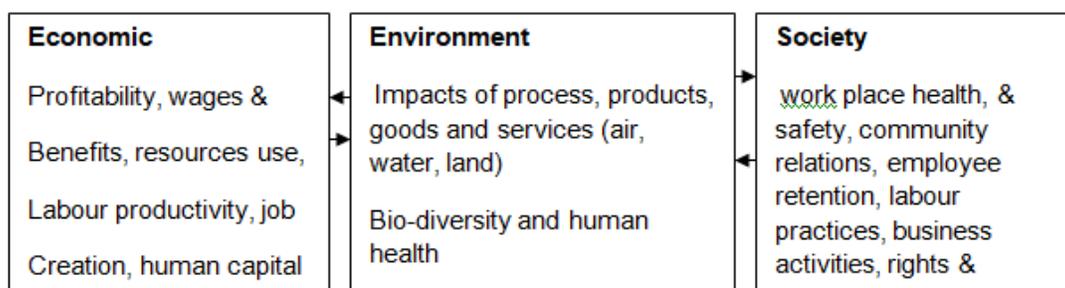


Figure 2.0: Typical issues and criteria of sustainability in economic, environment and society (Shah, 2007).

METHODOLOGY

The methodology used in this study is a case study with a focus on Gombe. Case studies are suitable for exploring issues that are too complex for empirical survey or experimental research. It is most appropriate when a how or why question is being asked about a phenomenon (Yin, 2009). Other methods used during the study included the use of focused group discussions, interview with key informants, physical survey and review of existing documents from relevant agencies and academic Institutions. All our respondents were drawn from the Gombe metropolis, the reason being that it has access to Architecture, Tourism, Accounting, entrepreneurship and sustainability. A review of the opportunities in Architecture, Tourism and Accounting therefore suggests modifications in such areas as site planning/landscaping floor planning, environmental control systems, construction technologies, materials and methods. Also, in response to global challenging issues of sustainable development, the study adopted in this

paper is a literature review to reassess various contributions of construction industry approaches using a qualitative approaches to arrive at detailed relevant analysis was then recommended among others that at all levels, government, stakeholders in Public and Private Participation should provide enabling environment to allow for the injection of funds into the construction sector which will in turn provide adequate job security and sustainable development in Gombe State.

FINDINGS ABOUT GOMBE STATE ENTREPRENEURSHIP IN ARCHITECTURE, TOURISM AND ACCOUNTING

Economic recession and downturn in Nigeria is presently on the rise which has direct link to the entrepreneurship in construction business environment. The Architecture, Tourism and Accounting addresses the above issue such as in Gombe state as it relieves from the sleeplessness at night as a result of excessive poverty and idleness of the youth. Youth can now be used in Architecture, Tourism and Accounting to be empowered with some light, medium and heavy construction works by stepping down construction projects as a sustainable solution. After a review of extant literatures on many entrepreneurship Architecture, Tourism and Accounting, a list of factors, criteria and determinants were produced and utilized in other to provide strategic solutions to Gombe and therefore Nigeria's entrepreneurship market, driven by the forces of demand and supply. All the results obtained will be systematically interpreted and show the response as a solution to the problems for a sustainable development as follows:

Harnessing Architecture, Tourism and Accounting Potentials

One of the driving forces that make new construction materials are Building Information Modelling-driven Computer Numerical Control-controlled fabrication systems that make it possible to mass customize components of industrialized, smart and intelligent constructions in Nigeria. Sustainable Development is about making sure that people throughout the world can satisfy their basic needs presently, while making sure that future generations can also look forward to the same quality of life. It therefore recognizes that the three 'pillars'-the economy, society and the environment are inter connected. Nasiru (2011) reported that transformation actually means a complete change from one

situation to another, a total departure from the old order to a new one. In Gombe state, capital construction projects are on-going by creating wealth for the indigenous construction companies and the youths are therefore carried along and empowered through Architecture, Tourism and Accounting.

Promoting Architecture, Tourism and Accounting

In Architecture, landscaping is the planning and laying out of drives, gardens, trees, court yards, terraces, etc within the area surrounding the house. It is also the arrangement of external works of a building by altering its contours; planting trees, paving, water bodies, sceneries, etc (Waziri & AbdulMageed, 2010). While tourism is now one of the world's largest industries and one of its fastest growing economic sectors. For many countries tourism is seen as a main instrument for regional development, as it stimulates new economic activities. Tourism may have a positive economic impact on the balance of payments, on employment, on gross income and production, but it may also have negative effects, particularly on the environment. Unplanned and uncontrolled tourism growth can result in such a deterioration of the environment that tourist growth can be compromised. The environment, being the major source of tourist product, should therefore be protected in order to have further growth of tourism and economic development in the future (Creaco, 2003). A typical example is the landscaping of Gombe state University where youths are empowered in promoting and maintaining a functional landscaped and conducive environment for learning with a dedicated school of Accounting.

Strengthening Entrepreneurship Development of Architecture, Tourism and Accounting

By focusing on the development of entrepreneurship, Aliyu (2008) described the rate of unemployment, among school leavers and graduates as alarming! As part of measures to ameliorate the ugly situation, Governments at all levels (Federal, State and Local) are making frantic efforts to encourage self-reliance initiatives through Entrepreneurship Development. Subsequent to this, there has been a call to introduce entrepreneurship training into Nigerian Universities, Polytechnics and Colleges of Education, the reason being that the rate of unemployed graduates in Nigeria is outrageous. As a result of these, Gombe state is working round the clock to ensure that all the tertiary institutions

including secondary schools are all entrepreneurship compliant especially in Architecture, Tourism and Accounting professions.

Other Prospects Entrepreneurs in Architecture, Tourism and Accounting

Other ways in which entrepreneurs in Architecture, Tourism and Accounting can showcase their professional prowess vis-à-vis sustainable development in a strategic and systematic order as follows:

- Low Technologies such as hand crafts, cash booking, computations, calligraphy, model-making, upgrading of traditional architectural practices to Prefabricated, Modular and Industrialized buildings.
- Medium Technologies such as Virtual Tourism, Online Accounting, Energy saving concepts, Recycling of household wastes, Electrical/Electronic components in buildings, Plastics and PVC technologies, etc.
- High Technologies such as Internet of Things in Tourism, Accounting Information Systems, Bio technology processes and products, Information and Communication Technology applications, Intelligence Buildings, zero emission technologies, virtual reality etc.
- Emerging Technologies such as Internet of everything, Nanotechnologies, Smart Architecture, Tourism and Accounting systems, advanced construction materials and methods, robotics, simulations, automations, e-studio, three dimensional (3d) printing, laser technologies applications in buildings, etc.

POLICY SUGGESTIONS

- a. *There should be a serious commitment on the part of government, council, senators, and all others stakeholders of tertiary education in Nigeria to appropriately fund the educational sector to ensure production of quality graduates is in consonant with the curriculum and supply of basic supporting facilities for entrepreneurship in Architecture, Tourism and Accounting and Sustainable Development solutions in the eradication of poverty and hunger.*

- b. *Another important area is that Architecture, Tourism and Accounting and entrepreneurship professionals in training and practice which are true mirror-reflection of the society should embark on researchable problem-solving projects that will cover the socio-cultural, political and technological projects so as to meet up with solutions to the challenges of entrepreneurship.*
- c. *Lastly, mass awareness education programmes should be introduced at all levels and the media houses should support architects to achieve the entrepreneurship in Architecture, Tourism and Accounting for a Sustainable Development solutions.*

CONCLUSION

As a way forward, continuity is a concept that is missing in our past regimes. Again, there must be great involvement in real estate property development. Necessary provision of expertise is needed to transform the youths in which emphasis has been laid on technical education application of Sustainable entrepreneurship in Architecture, Tourism and Accounting so that the current obstacles being faced with the youths would be greatly revamped in the recent future. However, some of the efforts and means to be used by entrepreneurs in Architecture, Tourism and Accounting have been discussed in this paper with a view to addressing positive development in Gombe state and Nigeria at large. The curriculum and programmes should fully equip the youths to meet up with the technological challenges in the area of entrepreneurship development. The existence of unlimited entrepreneurship opportunities in all sector of the economy must be harnessed by entrepreneurs and enable them acquire personal businesses, become their real masters and ultimately drivers as against passenger status. In conclusion, a state in crisis cannot progress without appropriate and adequate provisions for the teeming youths in Gombe, North East Nigeria. Hence, the need for improved security architecture for everlasting peace and progress.

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